

EXHIBIT B

February Time

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

WASHINGTON
LOS ANGELES
CHICAGO
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NEW YORK
STAMFORD
PARSIPPANY

AFFILIATE OFFICE:
MUMBAI, INDIA

JOANN Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927562

030608 JOANN Committee
0001 Case Administration

Account Summary And Remittance Form

Legal Services:	\$8,561.00
Disbursements and Other Charges:	\$19,588.04

Total Amount Due: **\$28,149.04**

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
AS PAYMENT REFERENCE**

PAYMENT BY CHECK:

KELLEY DRYE & WARREN LLP

P.O. BOX 24652

NEW YORK, NY 10087-4652

KELLEY DRYE & WARREN LLP

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April 10, 2025
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Client 030608

Matter 0001 Case Administration

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Continue review of Predegast declaration for case background.	ERW	0.40	\$512.00
02/03/25	Emails with E. Wilson (KDW) regarding distribution list and team members (.2); review latest version of task list (.1); review debtor comments to confidentiality agreement (.3); provide comments (.4); email J. Adams and M. McLoughlin (both KDW) regarding same (.2); emails to M. Waldrep (K&E) regarding same (.1); emails regarding distribution list (.2).	CC	1.50	1177.50
02/03/25	Revise task list with research projects (.2); review Kirkland comments to confidentiality agreement (.2); internal follow up with J. Adams and C. Choe (both KDW) (.1).	MJM	0.50	522.50
02/03/25	Review debtor mark up of bylaws confi provisions (.2); correspondence with M. McLoughlin and C. Choe (both KDW) on same (.1).	JRA	0.30	345.00
02/04/25	Review status of case and various workstreams and action items including task list (.2); revise	CC	0.50	392.50

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April 10, 2025
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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	updates from call and email J. Adams (KDW) regarding same (.3).			
02/04/25	Revise task list before internal call.	MJM	0.40	418.00
02/05/25	Instructions to J. Churchill and T. Burns (both KDW) regarding case administrative tasks.	CC	0.30	235.50
02/05/25	Review revised contact sheet.	ERW	0.20	256.00
02/06/25	Review updated draft with comments to protective order from R. Gage (KDW) (.4) and provide comments to same (.3).	JRA	0.70	805.00
02/07/25	Revise task list based on current workstreams.	MJM	0.60	627.00
02/09/25	Review and revise updated task list (.2); emails to M. McLoughlin (KDW) regarding same (.1); review creditor matrix (.2); emails with C. Choe (KDW) and D. Radi (PA) regarding same (.2).	ERW	0.70	896.00
02/10/25	Review revised task list.	ERW	0.20	256.00
02/12/25	Update the team calendar based on new sale timeline.	JC	0.30	220.50
02/13/25	Emails with S. Kietlinski (PA) regarding schedules, SOFA.	ERW	0.20	256.00
02/16/25	Update team calendar.	JC	0.20	147.00
02/18/25	Update team distribution list (.2) and contact list (.2); emails with C. Choe (KDW) regarding distribution list (.1).	JC	0.50	367.50
02/18/25	Update task list.	MJM	0.50	522.50
02/19/25	Update team calendar.	JC	0.20	147.00
02/20/25	Emails with M. McLoughlin (KDW) and J.	ERW	0.20	256.00

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Matter 0001
April 10, 2025
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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/26/25	O'Neill (PS) regarding 341a meeting.	JC	0.10	73.50
02/26/25	Update team calendar.			
02/26/25	Email to J. O'Neill (PS) regarding press inquiries.	ERW	0.10	128.00

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Matter 0001
April 10, 2025
Page 4

Total Services for this Matter:	8,561.00
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Other Charges:

Duplication	\$18.60
Local Travel	426.00
Long Distance Travel	715.00
Transcriptions	1,100.00
Cab Service	1,269.92
Meals	285.22
Binding	19.25
Professional Fees	9,952.41
Lodging	2,077.32
Search	2,337.00
Westlaw Research	1,354.60
Lexis Research	9.82
Parking	22.90

Total Other Charges for this Matter:	19,588.04
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Total this Invoice	\$28,149.04
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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
CC	Choe, Connie	2.30	785.00	\$1,805.50
ERW	Wilson, Eric	2.00	1,280.00	2,560.00
JC	Churchill, John	1.30	735.00	955.50
JRA	Adams, Jason	1.00	1,150.00	1,150.00
MJM	McLoughlin, Maeghan J	2.00	1,045.00	2,090.00

PAYMENT BY CHECK:

KELLEY DRYE & WARREN LLP
ATTN: TREASURER'S DEPARTMENT
3 WORLD TRADE CENTER
175 GREENWICH STREET
NEW YORK, NEW YORK 10007
(212) 808-7800

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JOANN Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927563

030608 JOANN Committee
0002 Pleadings Review

Account Summary And Remittance Form

Legal Services:	\$6,861.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$6,861.00**

Terms: Payment Due on or Before May 10, 2025

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BANK: JP MORGAN CHASE, N.A.

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ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

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New York, NY 10007

April 10, 2025
Invoice No. 2927563

Client 030608
Matter 0002 Pleadings Review

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/04/25	Preliminary review of notices regarding omnibus hearings and review docket for pro hac vice orders (.2); high level review of objections to bid procedures and lease motions (.4); summarize same (.4).	CC	1.00	\$785.00
02/04/25	Update from C. Choe (KDW) on objections filed to sale and assumption issues.	JRA	0.20	230.00
02/07/25	Preliminary review of objections to cash collateral from various landlords and joinders regarding same.	CC	0.50	392.50
02/07/25	Summarize (3x) landlord objections to cash collateral motion (.8); review (2x) landlord objections to bid procedures motion (.5).	JC	1.30	955.50
02/07/25	Review updates from J. Churchill (KDW) regarding today's filed pleadings, including numerous landlord objections.	JRA	0.20	230.00
02/08/25	Brief review of AHG unredacted objection (.1) and declaration (.1).	JC	0.20	147.00
02/11/25	Preliminary review of filed schedules and statements of financial affairs and circulate	CC	0.20	157.00

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Matter 0002
April 10, 2025
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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/12/25	internally. Summarize Frejka sale declaration related to privacy policy (.2); review Haughly declaration ISO store closing sales (.2).	JC	0.40	294.00
02/13/25	Review docket for certifications of counsel and withdrawal notices.	CC	0.20	157.00
02/13/25	Review notice of store closing for impact (.2); review of debtors omnibus reply (.3), Bank of America's omnibus response (.2) and 1903P reply (.2).	JC	0.90	661.50
02/13/25	Preliminary review of ABL agent's omnibus reply to committee and term lenders' objections.	AB	0.30	267.00
02/14/25	Review docket for filed and entered and certification of revised orders (.3), motions (.2), and retention applications (.2); review and analyze omnibus replies of FILO, ABL agents and debtors in support of bid procedures and cash collateral (.8).	CC	1.50	1177.50
02/14/25	Review 1903P reply to committee's omnibus objection.	AB	0.20	178.00
02/15/25	Review J. Churchill (KDW) summary of OCP motion.	ERW	0.20	256.00
02/17/25	Review docket for filed pleadings including bidding procedures, sale notice and orders.	CC	0.20	157.00
02/18/25	Review pleadings and circulate deadline and hearing dates.	TB	0.20	80.00

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Client 030608
Matter 0002
April 10, 2025
Page 3

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/19/25	Review sale hearing notice and auction notice.	CC	0.30	235.50
02/19/25	Review and circulate notice of auction.	JC	0.20	147.00
02/25/25	Review docket for filed notices, orders and stipulations.	CC	0.10	78.50
02/26/25	Review Irvine stay relief motion.	JC	0.20	147.00
02/26/25	Emails with C. Choe (KDW) regarding recently filed pleadings.	ERW	0.10	128.00
Total Services for this Matter:				6,861.00
Total this Invoice				\$6,861.00

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JOANN Committee
Client 030608
Matter 0002
April 10, 2025
Page 4

<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AB	Barajas, Andres	0.50	890.00	\$445.00
CC	Choe, Connie	4.00	785.00	3,140.00
ERW	Wilson, Eric	0.30	1,280.00	384.00
JC	Churchill, John	3.20	735.00	2,352.00
JRA	Adams, Jason	0.40	1,150.00	460.00
TB	Burns, Tom	0.20	400.00	80.00

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JOANN Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927564

030608 JOANN Committee
0003 Retention Matters

Account Summary And Remittance Form

Legal Services:	\$37,057.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$37,057.00**

Terms: Payment Due on or Before May 10, 2025

Please Return This Page With Your Payment

PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

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MUMBAI, INDIA

JOANN Committee

Attn: Eric Wilson

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3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927564

Client 030608

Matter 0003 Retention Matters

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Initial review of debtor conflicts list (.3); email to M. McLoughlin (KDW) regarding same (.1); review pro hac application (.1).	ERW	0.50	\$640.00
02/03/25	Emails to M. McLoughlin (KDW) regarding conflicts analysis for retention (.1); cross-reference interested parties list (.2); review and revise proposed WSFS conflict waiver (.4); instruction to C. Choe (KDW) regarding same (.1); emails to J. O'Neill (PS) regarding pro hacs, retention matters (.1).	ERW	0.90	1152.00
02/04/25	Emails and call with conflicts department regarding parties in interest (.2); further emails with J. Churchill (KDW), K&E and Pachulski regarding parties in interest list (.3).	MJM	0.50	522.50
02/04/25	Emails with M. McLoughlin and J. Adams (both KDW) regarding parties in interest list processing.	ERW	0.20	256.00
02/04/25	Review sample conflict waiver letters (.3); draft conflict waiver for WSFS (.5); instruction to J. Churchill (KDW) regarding firm-wide	CC	0.90	706.50

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JOANN Committee
Client 030608
Matter 0003
April 10, 2025
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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/04/25	email for KDW retention (.1). Brief review of parties in interest list (.3); emails with debtors' counsel regarding excluded list (.1).	JC	0.40	294.00
02/05/25	Draft firm-wide retention email (.3); begin drafting KDW retention application: notice (.3), body (1.2), proposed order (.3), Adams declaration (.5), Tucker declaration (.2).	JC	2.80	2058.00
02/05/25	Email with J. Churchill (KDW) regarding KDW retention application (.1); review E. Wilson (KDW) comments and incorporate to WSFS conflict waiver letter (.1); revise letter (.2).	CC	0.40	314.00
02/05/25	Emails with J. Churchill (KDW) regarding retention application (.2); preliminary review of first batch conflicts check (.3).	MJM	0.50	522.50
02/05/25	Review and revise conflict waiver.	ERW	0.20	256.00
02/06/25	Review revised WSFS waiver letter (.2); emails to C. Choe (KDW) and P. Healy (WSFS) regarding same (.2).	ERW	0.40	512.00
02/07/25	Emails to P. Healy (WSFS) regarding waiver.	ERW	0.20	256.00
02/08/25	Review updated interested parties list.	ERW	0.20	256.00
02/08/25	Submit additional parties in interest to conflicts for conflicts check.	JC	0.20	147.00
02/08/25	Review additional parties in interest (.2) and emails with J. Churchill (KDW) regarding same (.2).	MJM	0.40	418.00

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JOANN Committee
Client 030608
Matter 0003
April 10, 2025
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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/10/25	Further emails with conflicts department regarding conflicts reports.	MJM	0.20	209.00
02/11/25	Initial review of conflicts reports for completeness (.3); review conflicts reports for: financial institutions (.6), M&A parties (.3), judges and staff (.1), debtors and affiliates (.1).	JC	1.40	1029.00
02/11/25	Preliminary review of ordinary course professionals motion.	MJM	0.30	313.50
02/12/25	Preliminary review of OCP draft motion and order (.1); instructions to team on review (.1).	JRA	0.20	230.00
02/14/25	Correspondence with J. Raphael (KE) regarding debtor retention applications, sealing (.1); preliminary review of applications to assess review needs and staffing of same (.3).	JRA	0.40	460.00
02/15/25	Review unredacted A&M (.2) and Centerview (.2) retention applications; review Centerview engagement letter (.2); emails with J. Adams (KDW) and J. Raphael (KE) regarding same (.1).	ERW	0.70	896.00
02/16/25	Emails with J. Adams (KDW) and J. O'Neill (PS) regarding debtor retentions analysis.	ERW	0.20	256.00
02/18/25	Review conflicts report for customers.	JC	0.50	367.50
02/19/25	Brief review of landlord conflicts report.	JC	0.30	220.50
02/19/25	Emails with J. Churchill (KDW) regarding status and timing of retention application.	MJM	0.20	209.00
02/20/25	Update KDW draft retention application (.6); create budget (.5) and staffing plan (.2); brief	JC	1.50	1102.50

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Page 4

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/20/25	review of vendors conflict report (.2). Review Centerview (.3), A&M (.3), Kirkland (.2) and Cole Schotz (.2) retention applications; analyze Pachulski (.3) and Province (.3) analysis of same; review OCP motion (.3); emails with J. O'Neill (PSZJ) regarding follow up questions (.2).	MJM	2.10	2194.50
02/20/25	Review J. O'Neill (PS) summary of debtors' retention applications.	ERW	0.10	128.00
02/21/25	Review Pachulski update analysis on debtor professional retention applications and recommendations for UCC.	JRA	0.20	230.00
02/21/25	Update KDW retention application (.4), budget (.2) and staffing plan (.1).	JC	0.70	514.50
02/23/25	Revise KDW retention application draft (1.4); revise budget (.3); emails with J. Churchill (KDW) regarding rates and conflicts report (.2).	MJM	1.90	1985.50
02/23/25	Analyze conflicts reports related to: vendors (1.3), top unsecured creditors (.4), joint ventures (.2), taxing and regulatory authorities (.2), and landlords (.9).	JC	3.00	2205.00
02/23/25	Emails with J. O'Neill (PS), M. McLoughlin (KDW) and S. Kietlinksi (PA) regarding Deloitte, retention applications.	ERW	0.40	512.00
02/24/25	Create schedule 2 disclosures for KDW retention application.	JC	2.50	1837.50

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Page 5

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/25/25	Edits to PSZJ retention application (.2); assemble signature pages from committee retention applications (.2).	JC	0.40	294.00
02/25/25	Review conflicts report for client hits (2.6); update schedule 2 to KDW retention application (.9); revise staffing plan (.3); further revise budget (.3); emails with J. Adams and E. Wilson (both KDW) regarding same (.1); emails with Province and Pachulski regarding retention applications and signatures to same (.1); emails with R. Tucker (Simon) related to signature pages (.1).	MJM	4.40	4598.00
02/25/25	Review KDW retention application (.2); emails with S. Kietlinski (PA) regarding same (.1).	ERW	0.30	384.00
02/26/25	Further review of vendor conflict reports for hits (.2); emails with conflict department over additional vendors (.1); update KDW retention application based on M. McLoughlin (KDW) feedback (.5); edits to PSZJ (.4) and Province (.4) retention applications; emails with committee chair regarding signature pages (.2).	JC	1.80	1323.00
02/26/25	Review budget (.1), staffing plan (.1); email from M. McLoughlin (KDW) regarding same (.1); emails from J. Churchill (KDW) regarding Province application (.1); emails with M. McLoughlin (KDW) regarding retention applications (.1).	ERW	0.50	640.00

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Page 6

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/27/25	Emails with J. Churchill (KDW) regarding PSZ and Province retention applications (.1) and review revised applications (.3); further revise budget and committee update regarding retention application (.2); call with J. Adams (KDW) regarding KDW retention application, budget, staffing plan (.4).	MJM	1.00	1045.00
02/27/25	Review updated draft of KDW retention application (.4) and provide comments to same (.2); review my declaration focused on disclosures and cross-reference conflicts search system results to confirm accuracy of disclosures (.5); review and comment on KDW staffing plan (.1); review (.1) and provide comments to KDW budget for first period (.2); confer with M. McLoughlin (KDW) regarding revisions to retention documents (.4); review Province (.2) and Pachulski (.2) retention applications; review motion to seal to address debtor confidentiality issues on PII list (.1).	JRA	2.40	2760.00
02/27/25	Update KDW (.3), PSZJ (.2) and Province (.2) retention applications.	JC	0.70	514.50
02/27/25	Final review of revised KDW retention application (.2); emails to M. McLoughlin and J. Adams (both KDW) regarding same (.1).	ERW	0.30	384.00
02/28/25	Updates to final KDW retention application (.4); emails with A. Bates and J. O'Neill (both	JC	0.60	441.00

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Client 030608
Matter 0003
April 10, 2025
Page 7

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/28/25	PSZJ) regarding filing of retention application (.2). Finalize KDW retention application (.3) and schedule 2 (.3); final review of Province (.2) and Pachulski (.2) applications; emails with J. Churchill (KDW) to finalize changes (.2); emails with J. O'Neill (PSZ) regarding sealing, redacting, and filing (.2).	MJM	1.40	1463.00
Total Services for this Matter:				37,057.00
Total this Invoice				\$37,057.00

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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
CC	Choe, Connie	1.30	785.00	\$1,020.50
ERW	Wilson, Eric	5.10	1,280.00	6,528.00
JC	Churchill, John	16.80	735.00	12,348.00
JRA	Adams, Jason	3.20	1,150.00	3,680.00
MJM	McLoughlin, Maeghan J	12.90	1,045.00	13,480.50

PAYMENT BY CHECK:

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3 WORLD TRADE CENTER
175 GREENWICH STREET
NEW YORK, NEW YORK 10007
(212) 808-7800

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c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927567

030608 JOANN Committee
0004 Fee Matters

Account Summary And Remittance Form

Legal Services:	\$1,604.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: \$1,604.00

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
AS PAYMENT REFERENCE**

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April 10, 2025
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Client 030608
Matter 0004 Fee Matters

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Instruction to KDW team regarding interim compensation requirements.	ERW	0.20	\$256.00
02/11/25	Preliminary review of interim compensation requirements in draft motion.	MJM	0.30	313.50
02/15/25	Emails with KDW and Province teams regarding fee estimates.	ERW	0.20	256.00
02/20/25	Review interim compensation motion and order (.3); follow up emails with J. O'Neill (PSZJ) regarding revised dates and deadlines for fee statements and applications (.2).	MJM	0.50	522.50
02/23/25	Emails with J. O'Neill (PSZJ) regarding OCP, interim compensation issues (.1); emails with J. Adams (KDW) regarding fee estimates (.1).	ERW	0.20	256.00
Total Services for this Matter:				1,604.00
Total this Invoice				\$1,604.00

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Page 2

<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ERW	Wilson, Eric	0.60	1,280.00	\$768.00
MJM	McLoughlin, Maeghan J	0.80	1,045.00	836.00

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Invoice No. 2927565

030608 JOANN Committee
0005 Financing

Account Summary And Remittance Form

Legal Services:	\$37,814.50
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$37,814.50**

Terms: Payment Due on or Before May 10, 2025

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April 10, 2025
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Matter 0005 Financing

Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Review FILO fee letter (.2); emails with J. Adams and B. Feder (both KDW) regarding FILO, make-whole (.2).	ERW	0.40	\$512.00
02/01/25	Draft argument sections of omnibus objection regarding cash collateral	AB	2.20	1958.00
02/01/25	Review Province budget update (.3); review detailed budget (.5).	JRA	0.80	920.00
02/02/25	Continue review of cash collateral motion (.3), interim order (.3); outline open issues (.2); cross-reference credit documents (.5) and security agreement (.2).	ERW	1.50	1920.00
02/03/25	Confer with A. Barajas (KDW) regarding omnibus objection to cash collateral (.3); continue revisions to objection (.5); review security agreements (.9).	CC	1.70	1334.50
02/03/25	Research standards for non-consensual use of cash collateral.	JC	1.30	955.50
02/03/25	Emails with A. Barajas (KDW) regarding cash collateral research (.1); review J. Churchill (KDW) research on same (.6).	MJM	0.70	731.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Review updated draft omnibus objection (.2); begin drafting section of omnibus objection regarding non-consensual use of cash (.4); confer with C. Choe (KDW) on same (.3).	AB	0.90	801.00
02/04/25	Research third circuit case law regarding equity cushion as adequate protection for non-consensual cash collateral argument (1.1); draft legal argument section for omnibus regarding non-consensual use of cash collateral (.7).	AB	1.80	1602.00
02/05/25	Revise argument section of objection related to cash collateral issues focused on admin solvency, lender protections, and challenge period rights.	JRA	2.40	2760.00
02/07/25	Analyze issues regarding asserted make-whole claims.	JR	0.60	627.00
02/08/25	Review summary of case law regarding FILO pre-payment premiums	RLL	0.40	478.00
02/09/25	Review make-whole research (.3); instruction to J. Ramirez (KDW) regarding same (.1); review and analyze budget detail (.4).	ERW	0.80	1024.00
02/10/25	Emails to J. Ramirez (KDW) regarding make-whole analysis (.1); review Choate invoice (.1).	ERW	0.20	256.00
02/11/25	Emails regarding weekly cash collateral reporting with L. Blumenthal (KE) and internally.	MJM	0.30	313.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/11/25	Emails internally regarding fees and expenses incurred to date for reporting required under cash collateral order.	CC	0.20	157.00
02/11/25	Emails with L. Blumenthal (KE), J. Adams and M. McLoughlin (both KDW) regarding fee estimates.	ERW	0.10	128.00
02/12/25	Analyze documents and pleadings (1.0), and case law (1.9) regarding make-whole claims, including issues regarding penalties.	JR	2.90	3030.50
02/13/25	Call with C. Carter (ML) regarding cash collateral order challenge issues (.4); review draft proposal from lenders to address same for cash collateral order (.2); update E. Wilson (KDW) on same (.3); substantial revisions to same (.5); follow up correspondence with Kirkland, Morgan Lewis and Choate on further revisions (.2); attempt to connect with term lenders on same (.1).	JRA	1.70	1955.00
02/14/25	Analyze make-whole and oversecured status and impact of a single lien.	JR	2.80	2926.00
02/14/25	Emails to J. Ramirez and M. McLoughlin (both KDW) regarding make-whole research.	ERW	0.20	256.00
02/14/25	Emails with J. Ramirez (KDW) regarding make whole provisions.	MJM	0.30	313.50
02/15/25	Review Morgan Lewis invoice.	ERW	0.10	128.00
02/18/25	Follow up on make whole provisions with J. Ramirez (KDW) (.2); review his analysis on	MJM	0.70	731.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/21/25	same (.5). Email communications with KDW team regarding allowance of make-whole premium to secured lender (.2); analyze issue regarding same (.2).	BDF	0.40	424.00
02/24/25	Review final cash collateral order (.9) and revise same (1.9); coordinate fee reporting for prior week per cash collateral order (.3).	MJM	3.10	3239.50
02/24/25	Emails with M. McLoughlin (KDW) and M. Waldrep (KE) regarding cash collateral order (.2); review revised order (.2); further emails with M. McLoughlin, J. Adams (both KDW), S. Kietlinski (PA) and J. O'Neill (PSZJ) regarding fee estimates (.2).	ERW	0.60	768.00
02/25/25	Review redlined comments to cash collateral order from A. Barajas (KDW) (.5); provide comments (.3).	JRA	0.80	920.00
02/25/25	Further revise cash collateral order (.9); emails with J. Adams and A. Barajas (both KDW) regarding same (.2).	MJM	1.10	1149.50
02/25/25	Analyze M. McLoughlin's (KDW) comments to draft agency agreement to make corresponding edits to final cash collateral order (.6); edit draft final cash collateral order to incorporate M. McLoughlin's (KDW) comments (.9); review J. Adams (KDW) edits to draft sale order (.3) and incorporate his edits	AB	2.80	2492.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/25/25	into updated final cash collateral order (.4); incorporate additional edits from J. Adams (KDW) to draft final cash collateral order (.6). Emails with J. Adams, A. Barajas and M. McLoughlin (all KDW) and M. Waldrep (KE) regarding revised cash collateral order (.1); review same (.1).	ERW	0.20	256.00
02/26/25	Emails with J. Adams, M. McLoughlin (both KDW) K. Liang (GC), M. Waldrep, et al. (KE), C. Carter (ML), A. Thomas (CH) regarding further revised cash collateral order.	ERW	0.50	640.00
02/26/25	Review debtors' updated final cash collateral redline to confirm it incorporates KDW's comments (.2); review emails between J. Adams (KDW) and ABL agent counsel regarding additional edits to final cash collateral order (.1); review redline of final cash collateral order with ABL agent comments (.1) and email M. McLoughlin (KDW) regarding same (.1).	AB	0.50	445.00
02/26/25	Review revised cash collateral order (.3); correspondence (.1) and call (.2) with C. Carter (ML) on challenge and diminution in value provisions; review updated version of cash collateral order from debtors to ensure no further open issues and incorporating updated language on same (.3).	JRA	0.90	1035.00

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April 10, 2025
Page 6

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/26/25	Review ABL comments to cash collateral order (.3) and filed draft (.3).	MJM	0.60	627.00
Total Services for this Matter:				37,814.50
Total this Invoice				\$37,814.50

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Page 7

<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AB	Barajas, Andres	8.20	890.00	\$7,298.00
BDF	Feder, Benjamin D	0.40	1,060.00	424.00
CC	Choe, Connie	1.90	785.00	1,491.50
ERW	Wilson, Eric	4.60	1,280.00	5,888.00
JC	Churchill, John	1.30	735.00	955.50
JR	Ramirez, John	6.30	1,045.00	6,583.50
JRA	Adams, Jason	6.60	1,150.00	7,590.00
MJM	McLoughlin, Maeghan J	6.80	1,045.00	7,106.00
RLL	LeHane, Robert L	0.40	1,195.00	478.00

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3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927566

030608 JOANN Committee
0006 Asset Analysis and Disposition

Account Summary And Remittance Form

Legal Services:	\$490,445.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$490,445.00**

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
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c/o Eric Wilson

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April 10, 2025

Invoice No. 2927566

Client 030608

Matter 0006 Asset Analysis and Disposition

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Review A&M project thread report (.4); analyze prepetition transform to amplify project and assess implications on current sale process (1.0).	JRA	1.40	\$1610.00
02/01/25	Revise omnibus objection background facts regarding decline and prepetition marketing process (.4); incorporate C. Choe (KDW) sections on bidding procedures (.4); reconcile defined terms (.3); analyze 2024 bankruptcy plan, first day declaration and disclosure statement for drafting omnibus objection facts (2.4); analyze prepetition ABL/FILO credit agreement for same (1.1); draft omnibus objection facts regarding 2024 bankruptcy case (.9) and liquidity issues prior to bankruptcy (.6); review facts regarding 503(b)(9) claims and stub-rent for objection (.3); edit citations to draft omnibus objection (.4).	AB	6.80	6052.00
02/01/25	Emails with R. LeHane and J. Adams (both KDW) regarding sale issues.	ERW	0.20	256.00

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Page 2

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Review bid procedures order and bidding procedures (.6); review stalking horse agency agreement (.8); continue drafting omnibus objection background and facts (1.5); start drafting and revising legal arguments section (1.4); organize legal argument and structure (.3); review cash collateral challenge issues (.3); review pleadings and relevant documents for omnibus objection (.6); continue drafting bid procedures objection section (1.7).	CC	7.20	5652.00
02/02/25	Review internal draft of omnibus objection (1.4); begin revising objection (3.4); follow up emails with A. Barajas (KDW) regarding objection and citations (.3); review current sale timeline (.2) and draft new timeline (.3); research standard for analyzing expedited timeline (.9).	MJM	6.50	6792.50
02/02/25	Review follow-ups from A. Barajas (KDW) regarding omnibus objection (.4); confer with A. Barajas (KDW) regarding same (.2); emails with M. McLoughlin and A. Barajas (both KDW) regarding same (.2).	CC	0.80	628.00
02/02/25	Continue review of sale procedures motion (.4); outline open sale, timeline issues (.5); emails with M. McLoughlin and W. Gyves (both KDW) regarding GB consulting agreements (.2); review same (.3).	ERW	1.40	1792.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/02/25	Continue edits to draft omnibus objection to bid procedures and cash collateral motion (2.6); confer with C. Choe (KDW) regarding bidding procedures and sale facts (.2); email M. McLoughlin (KDW) regarding factual support (.1).	AB	2.90	2581.00
02/02/25	Email from E. Wilson (KDW) on sale status.	JLN	0.10	91.00
02/03/25	Call with M. McLoughlin (KDW) to discuss research into 363(m) and (n) (.1); research good faith standard in third circuit (2.0).	JC	2.10	1543.50
02/03/25	Communications with M. McLoughlin (KDW) regarding omnibus bid procedures objection and additional revisions (.5); revise background (1.2) and argument sections (.8); continue cite checking and review of sections (1.2).	CC	3.70	2904.50
02/03/25	Continue revising omnibus bid procedures/cash collateral objection (4.4); emails with A. Barajas and C. Choe (both KDW) on next steps (.2); preliminary research into propriety of sale timeline (.6) and standard for insider sales (.9); call with J. Churchill (KDW) regarding sale-related research (.1); review good faith research (.8); review C. Choe (KDW) revisions to omnibus objection (.3); emails with further changes (.1).	MJM	7.40	7733.00
02/03/25	Review S. Kietlinski (Province) report from Centerview on sale process (.3); outline issues	JRA	0.70	805.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	with respect to same, timeline for follow up strategy call (.4). Emails with M. McLoughlin, J. Adams and W. Gyves (all KDW) regarding draft omnibus sale and cash collateral objection (.2); emails with A. Glenn (GA) regarding sale timeline (.2); continue review GB stalking horse bid (.2); analyze revised sale timeline (.2) emails to J. Norkus (KDW) regarding bid review (.2); confer with (.2) and email to (.2) R. LeHane (KDW) regarding sale, alternatives (.4); initial review of omnibus objection (.3); emails with J. Adams and M. McLoughlin (both KDW) regarding same (.2).	ERW	2.30	2944.00
02/03/25	Begin to review stalking horse agency agreement (3.2); call with E. Wilson (KDW) regarding same (.2).	JLN	3.40	3094.00
02/03/25	Calls with landlords and landlord counsel regarding sale timeline negotiations (.5); confer with E. Wilson (KDW) on sale options (.2).	RLL	0.70	836.50
02/04/25	Continue review and analysis of stalking horse APA (.3); review Province summary of sale status preparatory to KDW and Province teams call (.2).	ERW	0.50	640.00
02/04/25	Meet with J. Adams (KDW) to discuss revisions to objection (.7) and outline notes from same (.3); begin drafting preliminary	MJM	3.60	3762.00

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	statement (1.1); review N. Greenberg (KDW) summary of 2024 case pleadings for background (.9); emails with J. O'Neill (PSZ) regarding motion to seal and redactions (.2); brief review of J. Churchill (KDW) research on insider sale standards (.4).			
02/04/25	Preliminary review of draft combined cash collateral and sale procedures objection (.7); prepare initial notes to same for revisions (.9); conference with M. McLoughlin (KDW) on my notes and necessary revisions for next draft (.7); revise factual background sections related to prior company history, prior bankruptcy, cap structure and current bankruptcy (2.3); begin revising argument section on bid procedures and sale issues (1.3); update from Province on sale status, liquidation bids (.2).	JRA	6.10	7015.00
02/04/25	Review case summary materials (1.0); further analyze stalking horse agency agreement (3.2); begin to prepare summary of material terms of stalking horse agency agreement (4.9).	JLN	9.10	8281.00
02/04/25	Review stalking horse agency agreement and bid procedures for issues related to omnibus objection (.3); emails with A. Barajas (KDW) regarding same (.2); emails regarding purchase price (.2).	CC	0.70	549.50
02/04/25	Review standards for 363(n).	JC	0.50	367.50

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02/05/25	Review Province analysis of liquidation bids.	RLL	0.60	717.00
02/05/25	Call with E. Wilson, M. McLoughlin, A. Barajas and C. Choe (all KDW) regarding revisions to omnibus objection (.3); follow up call with E. Wilson (KDW) on same (.3); revise preliminary statement to the objection (1.3); preliminary review of J. Norkus (KDW) summary of material terms of Gordon Brothers purchase agreement (.3); follow up correspondence on potential unencumbered assets included (.1).	JRA	2.30	2645.00
02/05/25	Review latest revised version of omnibus objection from J. Adams (KDW) (.3); conference with J. Adams et al. (KDW) regarding omnibus objection (.3); follow-up call with M. McLoughlin and A. Barajas (both KDW) regarding same (.3); conduct next round of revisions to background (.9), argument section (1.1), and citations (.5); email R. Gage (KDW) regarding same (.2); call with A. Barajas (KDW) on additional revisions (.3); review latest version of preliminary statement (.3); incorporate revisions (.3).	CC	4.50	3532.50
02/05/25	Emails with J. Norkus (KDW) regarding terms of bid summary (.2); draft preliminary statement to objection (2.2); review J. Adams (KDW) comments to objection (.3); call with J.	MJM	5.60	5852.00

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	Adams, E. Wilson, A Barajas, and C. Choe (all KDW) regarding next steps (.3); follow up call with A. Barajas and C. Choe (both KDW) (.3); further edit objection (.9); review J. Norkus (KDW) bid summary (.9); review P. Laudiero (KDW) summary of prior bankruptcy pleadings for objection revisions (.3); emails with Province and Pachulski regarding filing (.2).			
02/05/25	Summarize UST objection to bid procedures motion.	JC	0.30	220.50
02/05/25	Further prepare summary of material terms of stalking horse agency agreement and circulate to KDW team (4.5); analyze status of unencumbered assets under the stalking horse agency agreement at J. Adams (KDW) request (.8).	JLN	5.30	4823.00
02/05/25	Review J. Adams (KDW) edits to omnibus objection (.4); analyze stalking horse agreement terms regarding purchase of causes of actions (.7); review precedent sale objection to purchase of debtor's causes of action (.5); draft additional argument section in omnibus objection (.6), and make additional edits to omnibus objection (.3); edit draft objection to incorporate E. Wilson (KDW) edits (2.3); call with J. Adams, E. Wilson, M. McLoughlin and C. Choe (all KDW) regarding draft omnibus	AB	5.70	5073.00

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02/05/25	objection and required edits (.3); follow up call with M. McLoughlin and C. Choe (both KDW) regarding same (.3); calls with C. Choe (KDW) regarding edits to omnibus objection (.3). Review latest iteration of omnibus sale and cash collateral objection (.6); emails with J. Adams and J. Norkus (both KDW) regarding acquired assets (.2); conference call with KDW team regarding sale objection (.3); follow-up call with J. Adams (KDW) regarding further revisions (.3); further emails with A. Glenn (GA) regarding sale objections (.1); emails with J. Michalik (KE) and A. Glenn (GA) regarding extension (.1).	ERW	1.60	2048.00
02/06/25	Calls with E. Wilson (2x) regarding omnibus objection (.2); review E. Wilson (KDW) (.4) and H. Congleton (Province) (.3) comments to objection; final review of objection (2.2); emails with internal team regarding objection and exhibits to same (.3); review exhibits (.5); emails with local counsel regarding redactions/seal process (.2); review service list (.1); emails with J. O'Neill (PSZJ) to coordinate filing (.2); mark up bid procedures (.6); emails with ad hoc group counsel regarding objection (.2); outline terms of broader sale objection (.5); assemble precedent	MJM	6.50	6792.50

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02/06/25	pleadings (.4); review ad hoc group objection (.4). Review revised draft of UCC omnibus objection to bid procedures and cash collateral incorporating global changes (.4); provide additional comments to same (.3); review E. Wilson (KDW) proposed revisions to preliminary statement (.3); correspondence with KDW and Pachulski teams on exhibits, seal motion and preparation for filing (.2); review AHG omnibus objection (.7); review UST objection (.2).	JRA	2.10	2415.00
02/06/25	Further revise to draft omnibus bidding procedures/cash collateral objection (1.9); edit omnibus objection to incorporate E. Wilson (KDW) comments (1.5) and Province's comments (.3); email M. McLoughlin and W. Gyves (both KDW) regarding documents cited to in omnibus objection (.2); review term lenders' objection (.2).	AB	4.10	3649.00
02/06/25	Review latest iteration of further revised sale, cash collateral objection (.5); emails with M. McLoughlin, et al. (KDW) regarding acquired assets (.2); calls with M. McLoughlin (KDW) regarding objection (.2); emails with M. McLoughlin, A. Barajas (both KDW) and J. O'Neill (PSZJ) regarding objection, exhibits	ERW	1.20	1536.00

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02/06/25	and confidentiality (.3). Review and analyze summary of GB liquidation bid and asset purchase proposal.	RLL	0.80	956.00
02/06/25	Review research on lender liability (.3); emails with A. Czechowski (KDW) regarding objection and strategy (.5).	CC	0.80	628.00
02/06/25	Review Ad Hoc Group objection (.8); review draft committee objection (.9).	RG	1.70	1776.50
02/07/25	Mark redactions in bid procedures/cash collateral objection (.6); review S. Kietlinski (Province) sale process update (.3).	MJM	0.90	940.50
02/07/25	Preliminary review of sale objections and related arguments (.4) and outline from M. McLoughlin (KDW) (.2); email to J. Churchill (KDW) regarding insider research (.3); start preparing outline and template of sale objection and legal arguments (1.4); review email from Province regarding status of bidding process (.2).	CC	2.50	1962.50
02/07/25	Review latest update from S. Kietlinski (Province) regarding current sale process.	JRA	0.30	345.00
02/07/25	Review email from Province regarding sale updates (.1); review email summary of Centerview deposition for sale objection facts (.1).	AB	0.20	178.00
02/07/25	Review term lenders objection to procedures and cash collateral (.4); confer with B. Sandler	ERW	2.20	2816.00

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	(PSZJ) regarding sale issues, next steps (.2); emails with C. Edwards (GA) regarding sale, cash collateral objection (.2); emails with A. Glenn (GA) regarding extension (.1); emails with M. McLoughlin, A. Czechowski (both KDW), A. Glenn and E. Hange (both GA) regarding term lender objection (.6); emails with M. McLoughlin (KDW) and S. Kietlinski (PA) regarding sale update (.2); review same (.2); emails with KDW tax team regarding GB tax indemnity (.3).			
02/07/25	Exchange correspondence with E. Wilson (KDW) regarding key man life insurance policy (.1); analysis of tax treatment of key man life insurance policies (.3); telephone conference with V. Anderson (KDW) regarding key man life insurance policies (.2).	AHL	0.60	636.00
02/08/25	Research non-statutory insider standards and case law in third circuit for sale objection.	JC	1.70	1249.50
02/08/25	Continue outlining sale objection and arguments (.4); review J. Churchill (KDW) research regarding insider bidder issues (.2).	CC	0.60	471.00
02/08/25	Review hot documents spreadsheet (.1); email R. Gage (KDW) regarding same (.1); review K. Shonak (1903P) deposition transcript for sale objection facts (3.3); begin reviewing Kielty (Centerview) transcript for sale objection facts	AB	4.90	4361.00

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02/08/25	(1.4). Emails with J. O'Neill (PSZJ) regarding filing of unredacted objection and exhibits.	MJM	0.20	209.00
02/08/25	Review proposed bid procedures order (.4); review C. Choe (KDW) summary of sale objections (.2); review Province sale presentation (.2); emails to A. Lee (KDW) regarding tax indemnity (.2); emails with J. O'Neill (PSZJ) and J. Adams (KDW) regarding confidentiality issues (.2); review Province summary regarding tax indemnification (.3); emails to J. Adams and M. McLoughlin (both KDW) regarding same (.2).	ERW	1.70	2176.00
02/09/25	Further analyze of Winstar (.3) and LMI (.2) decisions in third circuit relating to non-statutory insider status.	JC	0.50	367.50
02/09/25	Continue reviewing Kielty transcript for sale objection facts (.6); review email from J. Churchill (KDW) regarding insider status case law (.1) and email J. Churchill (KDW) follow up question regarding same (.1); review and edit structure of draft sale objection (.2).	AB	1.00	890.00
02/09/25	Review J. Norkus (KDW) summary of GB bid (.5); cross-reference agency agreement (.4); review J. Churchill (KDW) summary of sale objections (.2); review UST objection (.2); emails with J. Churchill and M. McLoughlin	ERW	2.30	2944.00

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	(both KDW) regarding same (.1); emails with C. Choe (KDW) and J. Raphael (KE) regarding same (.1); review summary of landlord sale objection (.2); email to J. Churchill (KDW) regarding same (.1); outline issues for procedures hearing (.5).			
02/09/25	Review KDW e-mail regarding timeline update.	JLN	0.10	91.00
02/10/25	Telephone call to A. Sexton (KE) regarding Gordon Brothers bid.	AHL	0.10	106.00
02/10/25	Begin drafting fact sections of sale objection (1.3); review Shonak (1903P) deposition exhibit 1 (.4), Shonak (1903P) deposition exhibit 2 (.6), and Shonak (1903P) deposition transcript for sale objection facts (.7).	AB	3.00	2670.00
02/10/25	Further review update from S. Kietlinski (Province) on sale process and minimum investment given extended timeline (.1); call with E. Wilson (KDW) on sale status and hearing preparation (.2); review Province update on store closings and process for same (.1); follow up on same (.1).	JRA	0.50	575.00
02/10/25	Review research from J. Churchill (KDW) regarding standard for insider sale (.5); conduct additional research (.3); continue drafting legal arguments (3.2); assess documents related to arguments and discovery (.3); review latest	CC	4.60	3611.00

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02/10/25	version of bid procedures (.3). Calls with L. Blumenthal (KE) (.1) and J. O'Neill (PSZJ) (.1) regarding filed sale objection; call with E. Wilson (KDW) on sale timeline (.2); call with P. Laudiero (KDW) regarding research for sale objection (.1); further emails with J. Ramirez (KDW) regarding same (.1).	MJM	0.60	627.00
02/10/25	Review Province sale update (.2); emails to J. Adams and M. McLoughlin (both KDW) regarding same (.2); emails with J. Adams (KDW) and S. Kietlinski (PA) regarding sales update (.3); confer with M. McLoughlin (KDW) regarding sale timeline (.2); emails with J. Adams and R. LeHane (both KDW) regarding store closing motion (.2); emails with J. Michalik (KE) and M. McLoughlin (KDW) regarding extension, revised timeline (.2); confer with J. Adams (KDW) regarding extension, hearing preparation (.2).	ERW	1.50	1920.00
02/10/25	Draft lender liability/claims section for sale objection (2.8); review deposition summaries and Bank of America deposition transcript in connection with same (1.4).	AAC	4.20	3738.00
02/11/25	Continue drafting sale objection argument sections including with respect to sale heightened scrutiny, insider releases and other	CC	8.70	6829.50

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	related issues (4.5); review of 363(n) and (m) arguments (.3); confer with A. Barajas (KDW) regarding same (.3); review latest version of bid procedures order and bidding procedures (.4); emails with M. McLoughlin (KDW) regarding same (.2); review store closing procedures motion (.3); provide comments (1.2); confer with R. LeHane (KDW) regarding next steps (.5); additional emails regarding comments to same with M. McLoughlin (KDW) (.3); make additional revisions (.3); correspondence with A. Barajas (KDW) regarding objection and argument structure (.2); further review of customer programs order and debtor comments to store closing order (.2).			
02/11/25	Review 363(n) research (.3); review debtors' further update bid procedures and order (.6); revise bid procedures (.6) and bid procedures order (.4); confer with A. Czechowski (KDW) regarding lender-related causes of action (.2), follow up emails with same (.2); review A. Czechowski (KDW) research on potential causes of action being sold to Gordon Brothers (.5); further summarize background for potential causes of action for sale objection (.6); review store closing motion and order	MJM	5.30	5538.50

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	(1.1); comment on mark up of same (.6); further emails with J. Raviele and C. Choe (both KDW) regarding same (.2).			
02/11/25	Review emergency motion to conduct store closing sales (.3); analyze proposed order authorizing store closing sales (.3); confer with C. Choe (KDW) regarding same (.5).	RLL	1.10	1314.50
02/11/25	Preliminary analysis of store closing motion draft (.6); internal correspondence with KDW team on same, issues (.3); emails with M. McLoughlin (KDW) on same, next steps (.1); review proposed revisions (.2); follow up correspondence with L. Blumenthal (KE) on same and request related to gift cards (.1); correspondence with A. Lee (KDW) and Province team on potential tax liability that could be generated from sale with respect to key man insurance policies (.2); follow up on further diligence needs for same (.1).	JRA	1.60	1840.00
02/11/25	Analyze issues regarding 363(n) including review of precedent and transcripts (.8); correspondence with KDW team regarding same (.4).	JR	1.20	1254.00
02/11/25	Further analysis of key man insurance issue (.1); correspondence with A. Sexton and N. Warther (both KE) regarding tax triggered by key man insurance (.1); conference with N.	AHL	1.20	1272.00

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	Warther (KE) regarding tax triggered by key man insurance (.2); telephone conference with E. Wilson (KDW) regarding same (.2); prepare summary for H. Congleton, S. Kietlinski, D. Laton and D. Radi (all Province) regarding issues identified during calls (.6).			
02/11/25	Continue drafting background facts of sale objection (3.3); further analyze exhibits to Shonak deposition for drafting sale objection facts (2.1); review Shonak deposition transcript (1.6), Dwyer (A&M) deposition transcript (.3), J. Cann (ABL Agent) deposition transcript (.5) and discovery documents for drafting sale objection facts (.5); confer with C. Choe (KDW) regarding argument sections of sale objection (.3); analyze case law regarding lender liability for drafting identified claims section in sale objection (.6); review precedent sale objection regarding identified claims for drafting sale objection (.3).	AB	9.50	8455.00
02/11/25	Research potential legal theories for legal claims for objections and supporting case law in the Third Circuit.	TDH	3.50	2117.50
02/11/25	Emails with S. Kietlinski (PA) regarding bids (.2); review revised bid procedures (.2) and order (.2); confer (.2) and emails (.2) with A. Lee (KDW) regarding tax indemnity.	ERW	1.00	1280.00

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02/12/25	Continue drafting argument sections of sale objection including escrow of proceeds and challenge rights argument (2.4); continue cite-checking background and legal sections (1.2); restructure argument section (1.6); review of sale precedent and related research (.4); review follow-up on store closing sale procedures and gift card programs (.2); call with A. Barajas (KDW) on further sale objection revisions (.6); team emails regarding potential settlement path (.2).	CC	6.60	5181.00
02/12/25	Follow up correspondence with team on store closing procedures, impact on gift cards and debtor follow up (.1); follow up comments from debtors on bid procedures order (.2) and correspondence with E. Wilson and M. McLoughlin (both KDW) on same (.2); review further updated drafts of bid procedures and order (.3); review M. McLoughlin (KDW) comments to same (.3) and follow up correspondence on same (.1).	JRA	1.20	1380.00
02/12/25	Revise bid procedures (.2) and order (.2); call with L. Blumenthal (KE) regarding bid procedures (.3); follow up with internal team regarding same (.2); emails with C. Choe (KDW) regarding store closing motion (.2) and lease procedures (.2); review P. Laudiero	MJM	3.10	3239.50

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	(KDW) research on additional causes of cation against lenders (.4); follow up regarding same (.2); comment on debtors revised draft of bid procedures and bid procedures order (.5); comment on ABL Agent's further comments to both documents (.4); summarize changes for internal KDW group (.3).			
02/12/25	Research potential intentional interference claims (4.2); draft section of sale objection regarding intentional interference with business relations regarding 1903P (2.9).	PL	7.10	5218.50
02/12/25	Finalize draft of facts of sale objection (2.6); review Shonak deposition exhibits related to stalking horse bid for sale objection (.5); review Shonak deposition transcript for facts relating to stalking horse bid and acquired litigation claims (.5); review Kielty deposition transcript for drafting sale objection facts (.2); provide edits to sale objection argument sections (.8); further analyze Cann deposition transcript for objection support (2.1); call with C. Choe (KDW) regarding edits to draft sale objection (.6).	AB	7.30	6497.00
02/12/25	Research potential grounds for objections and supporting case law in the Third Circuit to support the drafting of the sale objection.	TDH	6.00	3630.00
02/12/25	Review emails from E. Wilson (KDW)	AAC	7.30	6497.00

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02/12/25	<p>regarding lender liability (.2); draft claims section of objection (2.5); revise tortious interference section of objection (4.5); email draft to M. McLoughlin (KDW) (.1). Review revised bid procedures (.3); emails with C. Choe (KDW) and K. Donahue (KE) regarding same (.2); review store closing motion (.2); instruction to C. Choe (KDW) regarding same (.1); emails to J. Adams and R. LeHane (both KDW) regarding same (.2); review revised rejection procedures order (.1); emails with M. McLoughlin and C. Choe (both KDW) regarding same, bid procedures issues (.1); emails with J. Adams (KDW), L. Blumenthal (KE) regarding open issues regarding bid procedures, gift cards (.1); review further revised bid procedures order (.1); emails with J. Adams and M. McLoughlin (both KDW) regarding bid procedures, lender consultation rights and term lender credit bid (.2).</p>	ERW	1.60	2048.00
02/13/25	<p>Review multiple rounds of revisions to form of bid procedures and bid procedures order incorporating comments from committee, debtors and lenders (.6); update call from S. Kietlinski (PA) on sale process (.2); review follow up correspondence on bid status (.2).</p>	JRA	1.00	1150.00

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02/13/25	Review further amended bid procedures (.3); email exchanges with C. Carter (ML) regarding additional changes (.1); follow up with L. Blumenthal (KE) regarding same (.1); call with M. Bates (UST) to discuss bid procedures hearing issues (.4).	MJM	0.90	940.50
02/13/25	Review additional excerpts regarding identified claims from A. Czechowski (KDW) (.3); incorporate and update sale objection (.6); review various versions of bidding procedures and order including sale timeline (.2); review additional comments to store closing procedures (.2); review BoA omnibus reply to bid procedure objections (.2).	CC	1.50	1177.50
02/13/25	Review revised sale and bid timeline (.2); correspondence with KDW and Province teams regarding sale status (.3).	RLL	0.50	597.50
02/13/25	Continue research on potential grounds for objections and supporting case law in the Third Circuit to support the drafting of the sale objection.	TDH	3.50	2117.50
02/13/25	Review further revised bid procedures (.2); emails to M. McLoughlin (KDW) regarding consultation issues, comments (.2).	ERW	0.40	512.00
02/14/25	Emails regarding updates to claims section of the sale objection (.2); review revised version of bid procedures and correspondence	CC	0.60	471.00

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	regarding same (.3); communications with M. McLoughlin (KDW) regarding timing of sale objection (.1).			
02/14/25	Review further amended bid procedures (.2); review amended APA (.9); emails with sale objection team regarding updated research (.3); review H. Congleton (Province) analysis of value of certain assets (.3); follow up with KDW team regarding same (.2).	MJM	1.90	1985.50
02/14/25	Research potential grounds for objections and supporting case law in the Third Circuit to support the drafting of the sale objection (3.6); update the sale objection with New York case law citations (1.5).	TDH	5.10	3085.50
02/14/25	Emails with T. Hopper and M. McLoughlin (both KDW) regarding updating case law for objection (.2); revise objection (1.4).	AAC	1.60	1424.00
02/14/25	Review research regarding New York state law governing identified causes of action in sale objection (.3); email T. Hopper (KDW) question regarding same (.1).	AB	0.40	356.00
02/14/25	Review updated sale timeline (.1); review emails with S. Kietlinski (PA) regarding alternative bid, timeline (.1); review emails with M. McLoughlin (KDW), J. Michalik and L. Blumenthal (both KE) regarding bid procedures, ABL collateral (.2); review debtor	ERW	0.80	1024.00

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02/15/25	(.2), 1903P (.1) and BoA (.1) replies to sale objection. Revise fact section of sale objection (5.1); conduct research on appropriate standard of review (1.1); review Kielty (.7), Dwyer (.7) and Cann (.6) deposition testimony for facts section; incorporate hot docs into facts (.9).	MJM	9.10	9509.50
02/15/25	Conduct legal research regarding lender liability claims and potential applicability to the sale objection.	TDH	5.70	3448.50
02/15/25	Emails from S. Kietlinski (PA) regarding sale status (.2); emails with A. Lee (KDW) and H. Congleton (PA) regarding GB tax indemnity (.2).	ERW	0.40	512.00
02/16/25	Further revise argument section of sale objection (2.8); emails with J. Adams (KDW) regarding exhibits to objection (.2).	MJM	3.00	3135.00
02/16/25	Preliminary review of background section of sale objection draft from M. McLoughlin (KDW) (1.1); prepare notes on same (.5); extensive review of document production hot documents for use in sale objection facts (4.2); begin adding additional facts to same (.6).	JRA	6.40	7360.00
02/16/25	Review bidding procedures order and notice of auction (.2); review revised version of sale objection (.5); gather related exhibits (.6).	CC	1.30	1020.50
02/16/25	Review unredacted 1903P reply to sale	ERW	1.10	1408.00

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02/17/25	objections (.3); review Province further update regarding sale process (.2); review as entered bid procedures order (.1); catch-up emails with L. Roglen (BS), J. Churchill (KDW), M. Bates (UST) and K. Donahue (KE) regarding same (.3); emails with J. Adams and M. McLoughlin (both KDW) regarding sale objection (.2). Continue revising facts section of sale objection including prior bankruptcy details, post-emergence financials and events leading to bankruptcy (5.3); cross-reference discovery production for details (2.2); review debtor, 1903P and ABL replies for same (1.0); review ABL credit agreement and GB bid documents for same (1.2).	JRA	9.70	11155.00
02/17/25	Analyze additional discovery documents for sale objection facts (.9); review Dwyer (A&M) deposition transcript for sale objection (2.5).	AB	3.40	3026.00
02/17/25	Emails with M. McLoughlin and J. Adams (both KDW) regarding sale objection (.2); review updated GB bid, waterfall (.3); cross-reference exhibits to sale objection (.5).	ERW	1.00	1280.00
02/17/25	Review hot documents for incorporation into sale objection.	RG	3.40	3553.00
02/18/25	Review relevant excerpts of hearing transcript regarding bidding procedures, sale timeline and bidding issues (.4); communications with M.	CC	7.20	5652.00

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	McLoughlin (KDW) regarding timing and next steps (.3); review emails from R. Gage (KDW) and Pachulski regarding exhibits (.2); call (.3) and emails (.3) with A. Barajas (KDW) regarding revisions to sale objection and related exhibits; begin revising sale objection facts section (2.8); review exhibits and compile same (2.4); coordinate with P. Laudiero (KDW) regarding document production and exhibits for sale objection (.3); emails with J. Norkus (KDW) regarding revised stalking horse agreement (.2).			
02/18/25	Discuss sale objection with J. Adams (KDW) (.2); emails with A. Barajas and C. Choe (both KDW) regarding updated objection (.2); outline next steps for sale objection (.5); review J. Adams (KDW) revised draft (.9); emails with A. Barajas (KDW) related to updated citations (.2); analyze competing bid (.9); discuss same with J. Adams (KDW) (.3).	MJM	3.20	3344.00
02/18/25	Correspondence with numerous landlord creditors regarding potential lease auction process (.9); provide update to M. McLoughlin and J. Adams (both KDW) (.3); follow up with landlords (.3).	JC	1.50	1102.50
02/18/25	Calls and emails with M. Chait (Benderson) regarding bidding to terminate leases (.4); call	RLL	0.60	717.00

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02/18/25	with D. Byrnes (NNN REIT) regarding status of auction and store closing sale process (.2). Review bid received from alternative bidder (.3); confer with M. McLoughlin (KDW) on bid (.3); call with J. Michalik (KE) regarding same (.2); call with E. Wilson (KDW) and Province team on bid (.3); follow up call with E. Wilson (KDW) on same, next steps (.3); confer (2x) with M. McLoughlin (KDW) on sale objection further revisions (.5); continue revising draft sale objection, including continued revisions to facts section (3.0); begin revising argument section structuring (.8).	JRA	5.70	6555.00
02/18/25	Confer with J. Norkus (KDW) regarding amended and restated stalking horse bid and new bids (.1); reviewed bid and draft revisions to bid summary (1.3); draft summaries of debt commitment letter received in connection with the bids (.5).	LK	1.90	1396.50
02/18/25	Review updated draft of sale objection facts (.3); review sale objection exhibits for drafting citations (.9); edit citations to sale objection facts (3.9); confer with C. Choe (KDW) regarding additional edits to sale objection facts and citations (.3).	AB	5.40	4806.00
02/18/25	Conference call with J. Adams (KDW) and Province team regarding GA bid (.3);	ERW	0.80	1024.00

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02/18/25	follow-up with J. Adams (KDW) regarding next steps (.3); emails to J. Norkus (KDW) regarding GA bid (.1); review and analyze Province waterfall regarding GB bid (.1). Review amended and restated stalking horse agreement and update summary of material terms (1.8); call with L. Kouser (KDW) on analysis (.1); review alternative bid documents and prepare summary of material terms (4.0).	JLN	5.90	5369.00
02/19/25	Continue review of exhibits and compiling documents for sale objection (.8); continue revising facts section and cite-checking (2.2); emails with E. Wilson (KDW) regarding same (.2); review status of bidding process (.2); review store closing procedures order (.2); review precedent and related research on sale amounting to sub rosa plan (.6); emails with M. McLoughlin (KDW) regarding same (.2).	CC	4.40	3454.00
02/19/25	Review J. Norkus (KDW) analysis of comparison of bids received (.4); analyze importance of differences (.2) and follow up with Province on economic and financial changes in new bid (.1); correspondence with Kirkland on auction and sale timing (.2); continue revising sale objection focused on legal arguments related to level of scrutiny and sale of estate claims (2.4); call with E. Wilson	JRA	5.00	5750.00

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	(KDW) regarding GA bid (.3); follow up correspondence with Province on same (.2); review bid (.2); calls (3x) with M. McLoughlin (KDW) regarding bids and impact on sale objection (1.0).			
02/19/25	Analyze GA bid and impact on case.	RLL	1.20	1434.00
02/19/25	Review J. Norkus (KDW) revised bid summary (.4); calls (3x) with J. Adams (KDW) to discuss competing bid and revised sale objection (1.0); begin updating revised sale objection (.9); emails with KDW, Province, and Pachulski teams with same update (.2); review preliminary research related to sub rosa plan (.5); further emails with C. Choe (KDW) regarding same (.1).	MJM	3.10	3239.50
02/19/25	Review redline reflecting updates to draft sale objection facts (.2); review precedent sale objections for potential additional argument section (.2) and email M. McLoughlin (KDW) regarding same (.1).	AB	0.50	445.00
02/19/25	Exchange correspondence with E. Wilson (KDW) regarding information needed to evaluate tax exposure from disposition of key man policies (.1); correspondence with R. Gage (KDW) regarding bids for assets (.1); review correspondence regarding information requested from debtor (.1); telephone call to N.	AHL	0.40	424.00

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02/19/25	Warther (KE) regarding tax treatment of disposition of key man policies (.1). Compare exhibits related to wind down expenses and central services and respond to J. Adams (KDW) question regarding the alternative bid having lower expenses than stalking horse bid.	JLN	0.60	546.00
02/19/25	Conference call with J. Adams (KDW) (.3) and emails with team (.5) regarding GA/term bid; emails with K. Donahue (KE) regarding landlord bids (.2); review and analyze comparison summary of GA bid (.2); outline issues for call with A. Glenn (GA) (.3); calls (.2) and emails (.2) with A. Glenn (GA) regarding bid, wind-down and plan; confer with S. Kietlinski (PA) regarding bid status (.3); emails with M. McLoughlin, J. Adams (both KDW), S. Kietlinski, H. Congleton (both PA), J. Michalik and K. Donahue (both KE) regarding GA bid, qualification objection, extension and auction (.3); emails with A. Lee (KDW) regarding tax indemnity (.2); review latest iteration of sale objection (1.1); emails to J. Norkus (KDW) regarding GA bid (.1).	ERW	3.90	4992.00
02/20/25	Further analyze TL lender bid package (.4); conference with E. Wilson (KDW) on sale status, next steps (.2); review updated draft of	JRA	6.00	6900.00

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	GA/TL bid (.3) and follow up correspondence with M. McLoughlin (KDW) on same (.1); further revise argument section of sale objection, including overview (.5), standard of review (.4), particular identified claims (2.7), releases and sub rosa plan issues (.5), preference issues (.2) and wind down budget (.3); high level review of sale order (.3) and correspondence with M. McLoughlin (KDW) on same (.1).			
02/20/25	Emails with R. Gage (KDW) regarding key man insurance policies (.1); analyze policy related documents (.1).	AHL	0.20	212.00
02/20/25	Compile bids and other auction materials to create binders for auction (.4); confer with M. McLoughlin (KDW) regarding auction and settlement terms (.5); review bid procedures for auction (.5); review comparison summary of competing bids for auction (.4); review revised term lenders' bid (.9).	AB	2.70	2403.00
02/20/25	Confer with J. Adams (.2) and M McLoughlin (.2) (both KDW) regarding GA bid; review latest iterations of GB (.2) and GA (.2) settlement proposals and related email communications (.3); instruction to M. McLoughlin (KDW) regarding research, higher and better (.1); emails to J. Norkus (KDW)	ERW	2.50	3200.00

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	regarding same (.1); review updated bid comparison chart (.2); emails with M. McLoughlin J. Adams and A. Barajas (all KDW) regarding auction binder and attendance (.2); review latest iteration of sale objection (.3); emails with M. McLoughlin (KDW) and J. Michalik (KE) regarding sale objections, landlords (.2); further emails with A. Lee (KDW) and N. Warther (KE) regarding indemnity (.2); emails to J. Norkus (KDW) regarding tomorrow's auction (.1).			
02/20/25	Review revised bid from Great America and update summary of material terms.	JLN	1.30	1183.00
02/20/25	Strategy session with A. Barajas (KDW) to discuss auction preparation (.5); outline documents for same (.2); correspondence with R. Gage (KDW) on status of sale objection and settlement discussions (.2); review wind down provisions of competing bid (.4); emails with A. Czechowski (KDW) regarding sale objection and additional research (.2); conference with E. Wilson (KDW) regarding sale process (.2); research standard for higher and better offers (1.1); draft inserts to sale objection (2.2); high level review of sale order (.8) and further revised competing bid (.5); summarize both for internal KDW team (.3).	MJM	6.60	6897.00

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02/20/25	Continue research into precedent and legal standard into sub rosa plan in sale context (1.9); draft excerpt for sale objection (1.3); communications with M. McLoughlin and A. Barajas (both KDW) regarding auction and status of sale process (.3).	CC	3.50	2747.50
02/21/25	Monitor (remotely) status of auction (.9); review J. Adams (KDW) comments to sale objection (.6); update sale objection with arguments and facts (2.2); continue drafting sub rosa excerpt (.5).	CC	4.20	3297.00
02/21/25	Attend (partial) JOANN auction (day 1) and participate in rounds of negotiations with ABL/FILO, term lenders, GB, and debtors (13.5); review updated bid comparison analysis for auction (.3).	AB	13.80	12282.00
02/21/25	Attend today's all day auction at Kirkland, including extensive break out discussions with debtors, bidders and lender group, confer with E. Wilson and A. Barajas (both KDW) throughout auction day, and provide updates to committee and team on status.	JRA	14.00	16100.00
02/21/25	Analyze AON report on tax consequences of termination of key man policies (.6); email E. Wilson, J. Adams, M. McLoughlin, and R. Gage (all KDW) regarding AON conclusions regarding tax triggered by disposition of	AHL	1.00	1060.00

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	policies (.2); email J. Adams (KDW) regarding information needed to prepare more up-to-date analysis of taxes triggered by disposition of policies (.2).			
02/21/25	Revise sale objection (4.6); research propriety of releases (.9), sub rosa plan (1.4), insider sale standard (.7); incorporate Shonak (.9) and Kielty (.6) transcripts; participate (remotely) in auction (partial) (1.2).	MJM	10.30	10763.50
02/21/25	Emails with KDW and KE teams regarding auction, bids and settlement (.6); participate (partial) in today's auction (12.2).	ERW	12.80	16384.00
02/21/25	E-mails with E. Wilson and J. Adams (both KDW) regarding sale terms.	JLN	0.20	182.00
02/22/25	Attend second day of auction, including extensive negotiations with all relevant parties and multiple conferences with E. Wilson and A. Barajas (both KDW) throughout the day.	JRA	9.50	10925.00
02/22/25	Review email updates from A. Barajas (KDW) regarding auction status.	RLL	0.30	358.50
02/22/25	Review sale order (.6); participate in auction remotely (partial) (1.4); updates from J. Adams and A. Barajas (both KDW) regarding outcome (.1); review J. Adams (KDW) preliminary comments to sale order (.4).	MJM	2.50	2612.50
02/22/25	Analyze rules governing calculation of gain upon disposition of corporate-owned life	AHL	0.60	636.00

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02/22/25	insurance. Attend JOANN auction (day 2) (partial), including review terms of updated bids and agency agreements, participate with J. Adams (KDW) in negotiations with ABL/FILO, term lenders, GB, and debtors, and draft committee email update regarding winning bidder.	AB	8.30	7387.00
02/22/25	Review sale order (.3), latest iteration of sale objection (.5); review A. Lee (KDW) tax analysis, surrender of policies (.1); emails with J. Adams and A. Lee (both KDW) regarding same (.1); conference calls with J. Adams and A. Barajas (5x) (both KDW) (1.3) regarding auction status and settlement; participate telephonically in today's auction (.9); emails with S. Kietlinski (PA) regarding settlement status and auction (.1).	ERW	3.30	4224.00
02/22/25	Follow up e-mails regarding sale terms with E. Wilson and J. Adams (both KDW).	JLN	0.30	273.00
02/23/25	Emails with K. Meyer (KE) regarding updated APA and sale order (.2); emails with A. Barajas and C. Choe (both KDW) regarding revised sale objection and sale order (.3); review A. Barajas (KDW) further revised sale objection (.6).	MJM	1.10	1149.50
02/23/25	Review latest version of Great American/term lender sale order (.8); provide comments to	CC	5.40	4239.00

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	same (3.2); review terms of resolved issues (.3); review emails with J. Adams (KDW) comments to same and incorporate (.6); review latest version of sale objection (.3); address revisions to citations (.2).			
02/23/25	Emails with M. McLoughlin (KDW) regarding revisions to sale objection (.1); update fact sections of sale objection regarding auction, winning bid, and committee resolved issues (1.6); edit sale objection facts and argument sections to reflect resolved issues, winning bidder, and remaining objections to sale (1.8).	AB	3.50	3115.00
02/23/25	Review latest iteration of sale order (.2); emails from L. Blumenthal, K. Meyer and J. Michalik (all KE), M. McLoughlin and A. Barajas (both KDW) regarding same, sale objection, agency agreement and order (.5); further emails with A. Barajas and M. McLoughlin (both KDW) regarding tax indemnity (.1); catch-up emails regarding sale objection with J. Adams and M. McLoughlin, (both KDW) (.2); review J. Adams (KDW) sale objection argument (.2).	ERW	1.20	1536.00
02/24/25	Call with M. McLoughlin (KDW) regarding proposed sale order and comments to same (.2); review current lease designation and assumption/assignment procedures (.3); review latest version of agency agreement (.6); provide	CC	2.80	2198.00

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	comments (.9); coordinate to gather exhibits for sale objection (.3); review further revised version of agency agreement with committee comments (.5).			
02/24/25	Call with C. Choe (KDW) to discuss sale order and landlord concerns (.2) and review same (.6); call with L. Blumenthal (KE) regarding sale order and APA (.2); substantial revisions to GA/TL amended APA (3.6); emails with L. Roglen (BS), I. Gold (AM), and S. Fleischer (BD) regarding landlord concerns (.3) and relay landlord concerns to A. Yenamandra (KE) (.3); further revise sale objection (.5).	MJM	5.70	5956.50
02/24/25	Review updated draft of sale objection (1.1); provide my comments to facts (.4) and legal argument (.7) sections; draft preliminary statement (1.5).	JRA	3.70	4255.00
02/24/25	Review revised draft of Great America bid document and update summary of material terms for potential revisions to address committee settlement.	JLN	1.20	1092.00
02/24/25	Email with J. Adams (KDW) regarding status of sale objection and settlement negotiations (.1); email C. Choe (KDW) regarding sale objection exhibits (.1); review revised GA/TL agency agreement (.1) and committee's comments thereto (.2).	AB	0.50	445.00

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02/24/25	Review revised sale order, agency agreement (.2); emails with C. Choe and M. McLoughlin (both KDW) regarding same (.2); emails with H. Congleton (PA) regarding auction results (.2); email from C. Choe (KDW) regarding auction transcript (.1); review further revised sale objection (.5).	ERW	1.20	1536.00
02/25/25	Review latest version of sale order and assumption/assignment procedures and designation rights (.4); provide comments to same (.4); review debtors' additional comments (.5); communications with M. McLoughlin (KDW) on strategy and same (.3); review various responses filed to the sale order/agency agreement (.2); review amended store closing procedures order as part of revised sale order (.3); confer with M. McLoughlin (KDW) regarding same (.2); provide comments to same (.4); coordinate and address landlord comments (.2).	CC	2.90	2276.50
02/25/25	Extensive revisions to sale order (3.3); call with J. Adams (KDW) regarding agency agreement (.6); further revise agency agreement (1.8); emails with L. Roglen (BS) and I. Gold (AM) regarding updated sale order and designation rights (.2); emails with A. Barajas and C. Choe (both KDW) regarding	MJM	10.70	11181.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	next steps and further turns of documents (.3); call with J. Adams (KDW) regarding sale order (.8); call with L. Blumenthal (KE) related to sale order and agency agreement (.2); further call with J. Adams (KDW) (.5) related to final changes to sale order and agency agreement; further revise sale order (1.1) and agency agreement (.9); review amended store closing procedures (.3) and discuss concerns with C. Choe (KDW) (.2); emails with Kirkland team related to revised drafts of sale order and agency agreement (.2); call with M. Bates (UST), J. Adams (KDW) and Pachulski regarding sale hearing (.2); revise sale order (.1).			
02/25/25	Summarize objections (4x) to sale for KDW team.	JC	1.10	808.50
02/25/25	Review J. Norkus (KDW) updated analysis of new draft of agency agreement (.3); review agency agreement mark up from M. McLoughlin (KDW) (1.7); provide comments (1.1); review current version of sale order with internal comments incorporated (1.5); revise same (1.0); calls (2x) with M. McLoughlin (KDW) on revisions to agency agreement and sale order (1.3); update call with M. Bates (UST), M. McLoughlin (KDW) and Pachulski	JRA	7.50	8625.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	on sale status (.2); review J. Churchill (KDW) update on various landlord objections and reservations filed with respect to sale (.1) and brief review of same (.3).			
02/25/25	Further update analysis of winning bid.	JLN	1.00	910.00
02/25/25	Review various iterations of revised sale order regarding UCC settlement (.6); emails with L. Blumenthal (KE), C. Choe and M. McLoughlin (both KDW) regarding same, further revisions, APA revisions and agency revisions (.8).	ERW	1.40	1792.00
02/26/25	Review purchaser comments to sale order (.6); confer with A. Barajas (KDW) on same (.4); identify issues and provide comments to same (1.5); review emails from lenders, purchaser and debtors regarding open sale issues (.2); review additional comments from landlords (.2).	CC	2.90	2276.50
02/26/25	Review revisions from counsel to landlords and comments to proposed form of order approving sale of assets and lease designation rights.	RLL	0.60	717.00
02/26/25	Call with L. Blumenthal (KE) and follow up correspondence regarding sale order and agency agreement (.3); comment on numerous versions of sale order prior to sale hearing (2.2); extensive emails with J. Adams and C. Choe (both KDW) regarding changes and incorporating same (.5); coordinate comments	MJM	4.20	4389.00

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Page 40

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/26/25	and next steps with A Barajas and C Choe (both KDW) (.3); emails with L. Roglen (BS) and I. Gold (AM) regarding agency agreement, sale order, and amended sale guidelines (.3) and review their list of open issues (.3); final review of order after hearing prior to entry (.3). Analyze multiple iterations of revised sale order drafts from Great American, term lenders and debtors to incorporate settlements and address additional material changes (1.6); correspondence with Lowenstein, counsel for GA, regarding open issues and refusal to modify agency agreement (.2); extensive correspondence with M. McLoughlin and C. Choe (both KDW) regarding changes and assembling open issues for all hands call (.5); follow up with E. Wilson and M. McLoughlin (both KDW) on outstanding issues and drafting additional language to preserve rights regarding not making revisions to agency agreement (.2); review proposed comments to sale order from L. Roglen (BS) (.2); review finalized draft sale order following the hearing and prior to submission of final version for accuracy (.6).	JRA	3.30	3795.00
02/26/25	Confer with C. Choe (KDW) regarding debtors' updated draft sale order (.4); review term lenders' comments to draft sale order (.2).	AB	0.60	534.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/26/25	Review and revise sale order (.4); emails with A. Behlman (LS), A. Yenamandra (KE), C. Choe, M. McLoughlin and J. Adams (all KDW) regarding revised sale order, designation rights (.6).	ERW	1.00	1280.00
02/27/25	Correspondence with A. Behlmann (LS) and other purchaser advisors and Kirkland on funding of purchase price, initial wind down payment and reserves.	JRA	0.20	230.00
02/27/25	Emails with L. Blumenthal, J. Michalik (both KE), J. Adams (KDW), R. Hollander (BR) and A. Behlman (LS) regarding winddown budget and sale order.	ERW	0.40	512.00
Total Services for this Matter:				490,445.00
Total this Invoice				\$490,445.00

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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AAC	Czechowski, Ashley A	13.10	890.00	\$11,659.00
AB	Barajas, Andres	84.50	890.00	75,205.00
AHL	Lee, Andrew	4.10	1,060.00	4,346.00
CC	Choe, Connie	77.40	785.00	60,759.00
ERW	Wilson, Eric	49.70	1,280.00	63,616.00
JC	Churchill, John	7.70	735.00	5,659.50
JLN	Norkus, Jennifer L	28.50	910.00	25,935.00
JR	Ramirez, John	1.20	1,045.00	1,254.00
JRA	Adams, Jason	88.20	1,150.00	101,430.00
LK	Kouser, Lauren	1.90	735.00	1,396.50
MJM	McLoughlin, Maeghan J	102.00	1,045.00	106,590.00
PL	Laudiero, Paul	7.10	735.00	5,218.50
RG	Gage, Rich	5.10	1,045.00	5,329.50
RLL	LeHane, Robert L	6.40	1,195.00	7,648.00
TDH	Hopper, Timothy D	23.80	605.00	14,399.00

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3 World Trade Center, 175 Greenwich Street
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April 10, 2025
Invoice No. 2927568

030608 JOANN Committee
0007 Executory Contracts and Leases

Account Summary And Remittance Form

Legal Services:	\$10,694.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$10,694.00**

Terms: Payment Due on or Before May 10, 2025

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SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

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April 10, 2025
Invoice No. 2927568

Client 030608

Matter 0007 Executory Contracts and Leases

Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/02/25	Further updates to Assumption/Rejection order.	JC	0.30	\$220.50
02/03/25	Coordinate with R. LeHane (KDW) regarding comments to landlord related motions (.1); email landlord counsel regarding same (.3); review of current status of assumption/rejection procedures order (.2); call with J. Churchill (KDW) on assumption/rejection order (.2); further revise assumption/rejection procedures (.5); email debtors' counsel regarding same (.2).	CC	1.50	1177.50
02/03/25	Call with C. Choe (KDW) to discuss landlord comments to lease assumption order (.2); update lease assumption order based on landlord comments (.6).	JC	0.80	588.00
02/03/25	Review assumption/rejection procedures motion (.5); review KDW comments (.3) and additional landlord comments (.3) to same; draft further edits (.2).	MJM	1.30	1358.50
02/04/25	Review issues related to lease and landlord creditors in cash collateral and outstanding	CC	0.30	235.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/05/25	motions. Communications with R. LeHane (KDW) regarding payment of stub rent and structure of same.	CC	0.20	157.00
02/06/25	Review revised version of order approving assumption and rejection procedures (.2); correspondence with R. LeHane and C. Choe (both KDW) regarding same (.1).	JRA	0.30	345.00
02/06/25	Emails with landlords regarding lease-related motions (.4); review latest version of assumption/rejection procedures and order (.4); email with J. Adams and R. LeHane (both KDW) regarding next steps (.2); communications with M. McLoughlin (KDW) regarding same (.2).	CC	1.20	942.00
02/08/25	Review Ballard Spahr (.3) and Allen Matkins (.3) objections to lease assumption/rejection procedures; revise J. Churchill (KDW) summary of same (.2).	MJM	0.80	836.00
02/09/25	Review revised rejection procedures.	ERW	0.20	256.00
02/10/25	Review precedent with respect to retroactive assumption of lease (.4); review latest versions of assumption/rejection procedures (.3); summarize status of procedures (.4); address additional comments to procedures (.3).	CC	1.40	1099.00
02/10/25	Emails with C. Choe (KDW) regarding status of lease procedures negotiations.	MJM	0.20	209.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/10/25	Review revised rejection procedures order (.2); emails with C. Choe (KDW) regarding same, settlement summary (.2).	ERW	0.40	512.00
02/11/25	Review and revise proposed interim store closing order and store closing procedures for impact on creditors (.7); emails with R. LeHane and C. Choe (both KDW) regarding same (.2).	JDR	0.90	805.50
02/12/25	Review of latest version of assumption/rejection procedures order (.3); emails with J. Adams and M. McLoughlin (both KDW) regarding same (.2).	CC	0.50	392.50
02/12/25	Review further revisions from debtors to assumption and rejection order (.1); follow up with C. Choe (KDW) regarding same and sign off (.1).	JRA	0.20	230.00
02/13/25	Review C. Choe (KDW) summary of store closing motion status, gift card concerns (.2); review revised order (.1); review revised store closing procedures (.1); emails from J. Adams and M. McLoughlin (both KDW) regarding same (.1).	ERW	0.50	640.00
02/24/25	Correspondence with M. McLoughlin (KDW) and counsel for landlords I. Gold (AM) and L. Roglin (BS) on lease designation rights issues and potential fixes to agency agreement and sale order to address lease payment issues.	JRA	0.60	690.00
Total Services for this Matter:				10,694.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
Total this Invoice				\$10,694.00

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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
CC	Choe, Connie	5.10	785.00	\$4,003.50
ERW	Wilson, Eric	1.10	1,280.00	1,408.00
JC	Churchill, John	1.10	735.00	808.50
JDR	Raviele, Jennifer D	0.90	895.00	805.50
JRA	Adams, Jason	1.10	1,150.00	1,265.00
MJM	McLoughlin, Maeghan J	2.30	1,045.00	2,403.50

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April 10, 2025
Invoice No. 2927569

030608 JOANN Committee
0008 Avoidance Actions

Account Summary And Remittance Form

Legal Services: \$742.00

Disbursements and Other Charges: \$0.00

Total Amount Due: \$742.00

Terms: Payment Due on or Before May 10, 2025

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April 10, 2025
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Client 030608
Matter 0008 Avoidance Actions

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/14/25	Analyze Province initial report on preference claims and potential exposure.	JRA	0.20	\$230.00
02/16/25	Review and analyze Province preference analysis.	ERW	0.40	512.00
Total Services for this Matter:				742.00
Total this Invoice				\$742.00

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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ERW	Wilson, Eric	0.40	1,280.00	\$512.00
JRA	Adams, Jason	0.20	1,150.00	230.00

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April 10, 2025
Invoice No. 2927570

030608 JOANN Committee
0009 Claims Administration

Account Summary And Remittance Form

Legal Services:	\$10,519.50
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$10,519.50**

Terms: Payment Due on or Before May 10, 2025

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ACCOUNT #:135-046110

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April 10, 2025
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Matter 0009 Claims Administration

Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Email with C. Choe (KDW) regarding communication with creditors regarding critical vendors motion.	AB	0.10	\$89.00
02/06/25	Review vendor payment report from Kirkland (.1); correspondence with Province on same (.1).	JRA	0.20	230.00
02/10/25	Research third circuit standards for receipt of goods under section 503(b)(9) (1.2); call (.1) and email (.1) with E. Wilson (KDW) to discuss same; further research into receipt of goods in Third Circuit (.3).	JC	1.70	1249.50
02/10/25	Review J. Churchill (KDW) summary of 503(b)(9) claim treatment in the 3d Circuit (.3); emails regarding receipt under the statute (.2).	MJM	0.50	522.50
02/10/25	Review J. Churchill (KDW) research regarding delivery date, 503b9 (.3); call (.1) and emails (.2) with J. Churchill (KDW) regarding same; cross-reference World Imports decision (.3).	ERW	0.90	1152.00
02/11/25	Further research into standards for receipt of goods under section 503(b)(9).	JC	1.10	808.50

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Page 2

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/17/25	Brief review of bar date motion.	MJM	0.30	313.50
02/17/25	Review bar date motion (.2); review proposed order and notice (.4); provide comments (.4).	CC	1.00	785.00
02/17/25	Review bar date motion (.2); emails with D. Shin (ML), L. Blumenthal (KE), M. McLoughlin and C. Choe (both KDW) regarding same (.2).	ERW	0.40	512.00
02/18/25	Review bar date motion for additional clarity on bar dates and precedent (.4); continue reviewing and providing comments to bar date order and notices (.7); call with A. Barajas (KDW) regarding strategy on same (.3).	CC	1.40	1099.00
02/18/25	Confer with C. Choe (KDW) regarding proposed committee edits to bar date motion.	AB	0.30	267.00
02/19/25	Revise bar date order (.8), notice (.3) and related documents (.3).	MJM	1.40	1463.00
02/19/25	Review additional comments to bar date order and administrative bar date (.2); email M. McLoughlin (KDW) regarding same (.1); coordinate response to debtors' counsel (.2).	CC	0.50	392.50
02/20/25	Call with L. Blumenfeld (KE) regarding revised bar date order.	MJM	0.10	104.50
02/20/25	Review revised version of bar date motion and order from debtors' counsel (.2); coordinate with M. McLoughlin (KDW) regarding same (.1).	CC	0.30	235.50
02/24/25	Review revised bar date motion and proposed	CC	0.20	157.00

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Page 3

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/24/25	order. Emails with A. Feldman (Feldman Co.) regarding claims, status.	ERW	0.20	256.00
02/26/25	Emails with S. Balasiano (BA) regarding claims.	ERW	0.20	256.00
02/27/25	Review filed draft of bar date motion (.3) and landlord's further revisions to same (.3).	MJM	0.60	627.00
Total Services for this Matter:				10,519.50
Total this Invoice				\$10,519.50

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Matter 0009
April 10, 2025
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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AB	Barajas, Andres	0.40	890.00	\$356.00
CC	Choe, Connie	3.40	785.00	2,669.00
ERW	Wilson, Eric	1.70	1,280.00	2,176.00
JC	Churchill, John	2.80	735.00	2,058.00
JRA	Adams, Jason	0.20	1,150.00	230.00
MJM	McLoughlin, Maeghan J	2.90	1,045.00	3,030.50

PAYMENT BY CHECK:

KELLEY DRYE & WARREN LLP
ATTN: TREASURER'S DEPARTMENT
3 WORLD TRADE CENTER
175 GREENWICH STREET
NEW YORK, NEW YORK 10007
(212) 808-7800

PAYMENT BY WIRE:

KELLEY DRYE & WARREN LLP
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NEW YORK, NY 10087-4652

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

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AFFILIATE OFFICE:
MUMBAI, INDIA

JOANN Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927581

030608 JOANN Committee
0010 Plan and Disclosure Statement

Account Summary And Remittance Form

Legal Services:	\$58,353.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$58,353.00**

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
AS PAYMENT REFERENCE**

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New York, NY 10007

April 10, 2025
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Client 030608

Matter 0010 Plan and Disclosure Statement

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Review of hypothetical liquidation analysis (.2); emails to J. Adams and M. McLoughlin (both KDW) regarding same (.1).	ERW	0.30	\$384.00
02/08/25	Further analyze hypothetical winddown plan analysis.	ERW	0.40	512.00
02/12/25	Outline terms of global settlement (.8); review GB bid waterfall (.3); emails to J. Adams and M. McLoughlin (both KDW) regarding same (.1).	ERW	1.20	1536.00
02/13/25	Emails to KDW team regarding global settlement terms.	ERW	0.20	256.00
02/13/25	Begin drafting email with outline of proposed committee settlement terms.	AB	0.60	534.00
02/14/25	Continue drafting email with outline of proposed Committee settlement terms.	AB	0.60	534.00
02/14/25	Emails with S. Kietlinski (PA) regarding budget. stub rent and settlement outline (.2); emails to J. Adams and M. McLoughlin (both KDW) regarding global settlement (.2).	ERW	0.40	512.00
02/15/25	Work on global settlement outline.	ERW	0.50	640.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/16/25	Catch-up emails with J. Adams, M. McLoughlin and A. Barajas (all KDW) regarding global settlement (.3); review and revise A. Barajas (KDW) revised global settlement outline (.3).	ERW	0.60	768.00
02/17/25	Confer (1.0) and emails (.2) with J. Adams (KDW) regarding global settlement; review and revise settlement outline (.3); emails with M. McLoughlin and J. Adams (both KDW) and C. Giglio (KM) regarding same (.4); conference call with J. Adams and M. McLoughlin (both KDW) regarding same (.4); review and analyze various GB offers, counteroffers (.3); review and analyze GB waterfall regarding settlement (.3); emails with J. Adams (KDW) and S. Kietlinski (PA) regarding same (.2).	ERW	3.10	3968.00
02/17/25	Review initial settlement proposal (.2); review Gordon Brothers response (.2); call with J. Adams and E. Wilson (both KDW) to discuss response (.4); draft responsive proposal (.4).	MJM	1.20	1254.00
02/17/25	Conferences (2x) with C. Giglio (Katten) on potential global settlement parameters (.5); confer with E. Wilson (KDW) on same and settlement construct (1.0); revise bullet point term sheet (.3); correspondence with E. Wilson and M. McLoughlin (both KDW) on same (.2);	JRA	2.60	2990.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/18/25	review proposed responsive term sheet from GB (.2); conference with E. Wilson and M. McLoughlin (both KDW) on same (.4). Review and analyze various revised settlement term sheets (.6); emails with J. Adams and M. McLoughlin (both KDW) regarding same (.2); emails with A. Behlamm (LS), J. Norkus and J. Adams (both KDW) regarding same (.2); confer with J. Adams (KDW) regarding GA, GB settlements (.4).	ERW	1.40	1792.00
02/18/25	Emails with J. Adams and E. Wilson (both KDW) regarding settlement term sheet (.2); further revise same (.3); emails with C. Giglio (.1) and call with G. Thompson (both KM) (.1) regarding term sheet; review GB's updated term sheet (.2); emails with J. Adams and E. Wilson (both KDW) regarding same (.2); revise term sheet (.3); draft new term sheet in light of updated sale process (.7).	MJM	2.10	2194.50
02/18/25	Review updated drafts of term sheets on settlement with GB (.4); correspondence with E. Wilson and M. McLoughlin (both KDW) on same (.3); calls (2x) with C. Giglio (Katten) on same (.2); confer with E. Wilson (KDW) on settlement strategy (.4); revise term sheet (.1).	JRA	1.40	1610.00
02/19/25	Call with E. Wilson (KDW) on term lender settlement structure (.3); review iterations of	JRA	2.30	2645.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/19/25	GB and term lender settlement term sheets (.5); update from E. Wilson (KDW) on call with term lenders on settlement (.2); follow up correspondence on same (.2); call with C. Carter (ML) on status (.1); follow up call with E. Wilson and M. McLoughlin (both KDW) on settlement issues and next steps (1.0). Revise new settlement term sheet (.9); review GBRP updated term sheet (.2) and respond to same (.2); call with E. Wilson and J. Adams (both KDW) to discuss revised term sheet (1.0); update term sheets (.9); email E. Wilson (KDW) regarding same (.1).; call with C. Giglio (KM) regarding term sheet (.1); follow up with E. Wilson (KDW) regarding same (.1).	MJM	3.50	3657.50
02/19/25	Call with J. Adams (KDW) on term lender settlement (.3); review various drafts of revised GB (.2) and GA (.2) settlement term sheets preparatory to team call; call with J. Adams and M. McLoughlin (both KDW) regarding same (1.0); emails with A. Glenn (GA), C. Giglio (KM) and M. McLoughlin (KDW) regarding same (.3); emails with J. Adams and M. McLoughlin (both KDW) regarding same, response (.3).	ERW	2.30	2944.00
02/20/25	Strategy conference with J. Adams and E. Wilson (both KDW) regarding settlement term	MJM	0.60	627.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/20/25	<p>sheets (.4); revise same (.2). Multiples conferences (5x) with J. Michalik (KE) regarding settlement issues (1.1); conference with C. Giglio (KM) on GB settlement (.2); conferences (2x) with C. Carter (ML) on same (.5); correspondence with counsel for TL lenders on settlement (.1); confer with E. Wilson (KDW) on same (.8); confer with E. Wilson and M. McLoughlin (both KDW) on settlement open issues (.4).</p>	JRA	3.10	3565.00
02/20/25	<p>Conference (.4) and emails (.3) with J. Adams and M. McLoughlin (both KDW) regarding auction, settlement; emails with A. Glenn (GA) regarding settlement, wind-down budget (.2); follow up call with J. Adams (KDW) on settlement next steps (.8).</p>	ERW	1.70	2176.00
02/20/25	Review draft settlement term sheets.	AB	0.60	534.00
02/22/25	<p>Catch-up emails with M. McLoughlin, J. Adams (both KDW) and S. Kietlinski (PA) regarding settlement and payment of stub rent timing.</p>	ERW	0.40	512.00
02/23/25	<p>Prepare for (.1) and call with J. Adams, E. Wilson, W. Gyves (all KDW) (.6) to discuss settlement terms; follow up call with J. Adams (KDW) (.2).</p>	MJM	0.90	940.50
02/23/25	Internal conference with E. Wilson, M. McLoughlin and W. Gyves (all KDW)	JRA	1.20	1380.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	regarding settlement status and continued preparation for hearing (.6); follow up with M. McLoughlin (KDW) following same on action items (.2); call with J. Brody (GD) regarding settlement issues (.2); follow up with Kirkland and Morgan Lewis on same (.2).			
02/23/25	Outline ABL. FILO settlement terms, cash collateral issues (.2); emails to J. Adams (KDW) regarding post sale budget (.2); conference call with J. Adams, W. Gyves and M. McLoughlin (all KDW) regarding settlement, investigation and sale hearing (.6).	ERW	1.00	1280.00
02/24/25	Emails with J. Adams, M. McLoughlin (both KDW) and A. Glenn (GA) regarding ABL/FILO settlement offer (.3); confer with J. Adams (KDW) (3x) regarding same (.6); further emails with J. Adams (KDW) and A. Glenn (GA) regarding settlement (.2).	ERW	1.10	1408.00
02/24/25	Numerous discussions with J. Adams (KDW) regarding status of settlement discussions (.5); revise terms of settlement (.3).	MJM	0.80	836.00
02/24/25	Correspondence with C. Carter (ML) on status of settlement (.1); correspondence with J. Brody (GD) and A. Glenn (GA) on same (.1); call with A. Yenamandra and J. Michalik (both KE) and R. Kielty (CV) on settlement (.2); calls (3x) with E. Wilson (KDW) on settlement	JRA	2.20	2530.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	follow up (.6); prepare responsive proposal following consultation with UCC and professionals (.4); follow up correspondence on same with debtors (.3); multiple conferences with M. McLoughlin (KDW) on settlement status and parameters (.5).			
02/25/25	Calls (2x) with J. Adams (KDW) regarding settlement updates (.4); emails with A. Yenamandra (KE), A. Glenn (GA), and J. Adams (KDW) regarding settlement terms (.3).	MJM	0.70	731.50
02/25/25	Correspondence with C. Carter (ML) on status of settlement (.2); correspondence (.5) and call (.2) with A. Glenn (GA) and Gibson regarding settlement terms and parameters for settlement; multiple conferences with A. Yenamandra (KE) regarding settlement with all parties (.5); extensive follow up correspondence with all parties regarding settlement parameters (.4); multiple updates throughout the day with E. Wilson (4x) (1.3) and M. McLoughlin (2x) (.4) (both KDW) regarding settlement status, open issues and responses.	JRA	3.50	4025.00
02/25/25	Confer with J. Adams (KDW) (4x) regarding status, settlement (1.3); emails with J. Adams (KDW), A. Glenn (GA) and A. Yenamandra (KE) regarding same (.4).	ERW	1.70	2176.00
02/26/25	Calls (3x) with J Adams (KDW) regarding	MJM	0.50	522.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	settlement terms (.5); call with Kirkland, KDW, Great American, term lenders and ABL lenders to finalize sale order (1.0).			
02/26/25	Conference call with Kirkland and Ellis, Glenn Agre, Great American and KDW teams regarding global settlement and sale process.	CC	1.00	785.00
02/26/25	Call with KDW, Kirkland, GA/Term lenders counsel, and ABL Agent counsel regarding settlement and sale order comments.	AB	1.00	890.00
02/26/25	Conference call with KE, term lender and KDW teams regarding settlement, sale order.	ERW	1.00	1280.00
02/26/25	Confer (3x) with M. McLoughlin (KDW) on general feedback from debtors/lenders on settlement incorporation and call to discuss same (.5); prepare for (.3) and participate in call (1.0) with E. Wilson, M. McLoughlin, A. Barajas and C. Choe (all KDW), Kirkland, and counsel for lenders and Great American on outstanding issues in documents to resolve settlement.	JRA	1.80	2070.00
02/27/25	Preliminary review of filed plan.	MJM	0.90	940.50
02/28/25	Begin review of proposed plan of liquidation and related terms.	CC	0.20	157.00
02/28/25	Emails with J. Adams, et al. (KDW) regarding settlement, next steps.	ERW	0.20	256.00
Total Services for this Matter:				58,353.00
Total this Invoice				\$58,353.00

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April 10, 2025
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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AB	Barajas, Andres	2.80	890.00	\$2,492.00
CC	Choe, Connie	1.20	785.00	942.00
ERW	Wilson, Eric	17.50	1,280.00	22,400.00
JRA	Adams, Jason	18.10	1,150.00	20,815.00
MJM	McLoughlin, Maeghan J	11.20	1,045.00	11,704.00

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New York, NY 10007

April 10, 2025
Invoice No. 2927571

030608 JOANN Committee
0011 Committee and Creditor Communications

Account Summary And Remittance Form

Legal Services:	\$127,922.50
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$127,922.50**

Terms: Payment Due on or Before May 10, 2025

Please Return This Page With Your Payment

PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
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New York, NY 10007

April 10, 2025

Invoice No. 2927571

Client 030608

Matter 0011 Committee and Creditor Communications

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/02/25	Review Province committee presentation (.3); prepare for (.3) and conference calls with KDW and Province teams (.3), KDW team (.4), J. Adams and M. McLoughlin (both KDW) (.3), and R. Gage (KDW) (.2) preparatory to Wednesday's committee call; outline open issues preparatory to call (.6).	ERW	2.40	\$3072.00
02/02/25	Telephone conference with J. Adams, E. Wilson, W. Gyves, M. McLoughlin, (all KDW), and S. Kietlinski and D. Laton (both Province) regarding general case update and upcoming deadlines in connection with next UCC call (.3); further up call with KDW team (.4); telephone conference with E. Wilson (KDW) regarding case strategy for next UCC call (.2).	RG	0.90	940.50
02/02/25	Telephone conference with KDW team and Province regarding committee process and updates.	WSG	0.30	300.00
02/02/25	Attend meeting with D. Laton, H. Congleton,	RLM	0.30	288.00

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Page 2

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	and S. Kietlinski (Province), and E. Wilson, J. Adams, W. Gyves, R. Gage, M. McLoughlin, and N. Verrilli (all KDW) in preparation for committee update.			
02/02/25	Prepare for and attend meeting with D. Laton, H. Congleton, and S. Kietlinski (Province) and E. Wilson, J. Adams, W. Gyves, R. Gage, M. McLoughlin, and R. Morrison (all KDW) in preparation for committee update.	NDV	0.30	181.50
02/02/25	Team meeting with KDW and Province teams on diligence status and preparation for initial reports to UCC (.3); follow up with internal KDW team, including E. Wilson, M. McLoughlin and litigation team (all KDW) on same (.4); follow up call with E. Wilson and M. McLoughlin (both KDW) on UCC issues and streamlining updates to UCC once permitted to share (.3); call with E. Wilson (KDW) on next steps on same (.2); conference with E. Wilson, W. Gyves, M. McLoughlin and R. Gage (all KDW) and Province in preparation for next UCC call (.3); follow up internal call on same (.4); further call with E. Wilson and M. McLoughlin (both KDW) (.3).	JRA	2.20	2530.00
02/02/25	Call with KDW team and Province team to discuss case updates and prepare for committee call (.3); follow up with KDW internal team	MJM	1.00	1045.00

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	regarding same; (.4) confer with J. Adams and E. Wilson (both KDW) to prepare for call and discuss status of objections and UCC updates (.3).			
02/03/25	Emails and calls with creditor regarding critical vendor and 503(b)(9) payments and related budget (.4); review landlord comments to various motions (.5); emails regarding same (.2).	CC	1.10	863.50
02/03/25	Begin drafting talking points for initial committee call.	MJM	1.10	1149.50
02/03/25	Review (.1) and revise (.1) UCC update email.	JRA	0.20	230.00
02/03/25	Further update committee contact list.	TB	0.30	120.00
02/03/25	Emails with J. Adams and C. Choe (both KDW) regarding revisions to bylaws (.2); review and comment on committee update (.3); review and comment on committee contact sheet (.2); instruction to C. Choe (KDW) regarding same (.1).	ERW	0.80	1024.00
02/04/25	Emails individual committee members regarding bylaws (.3); review Province presentation for committee call (1.6); emails with S. Kietlinski (Province) regarding same (.2); meet with J. Adams (KDW) to discuss talking points for committee call (.3) and continue drafting talking points for committee call (2.6).	MJM	5.00	5225.00

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02/04/25	Confer with M. McLoughlin (KDW) on tomorrow's UCC call, topics and areas for follow up (.3); review Province materials in preparation for same (.4) and M. McLoughlin (KDW) comments to same (.2).	JRA	0.90	1035.00
02/04/25	Emails to M. McLoughlin (KDW) regarding bylaws (.1); review Province presentation (.8); emails with M. McLoughlin (KDW) and S. Kietlinski (PA) regarding same (.2).	ERW	1.10	1408.00
02/05/25	Conference call with KDW and Province teams preparatory to today's committee call (.4); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding same (.2); conduct today's committee call (1.2); follow-up call with M. McLoughlin and J. Adams (both KDW) regarding next steps (.3); review and revise talking points (1.6); review revised Province presentation (.3) preparatory to call; cross-reference email correspondence (.3), critical dates (.1) and task list (.1); emails to M. McLoughlin and C. Choe (both KDW) regarding same (.2); review and comment on committee update (.1); instruction to M. McLoughlin (KDW) regarding same (.1); emails with M. McLoughlin (KDW) and D. Laton (PA) regarding Province presentation (.2).	ERW	5.10	6528.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/05/25	Prepare for KDW internal call (.2); participate in call with J. Adams and E. Wilson (both KDW) and S. Kietlinski and D. Laton (both Province) to prepare for committee call (.4); follow up call with J. Adams and E. Wilson (both KDW) (.2); finalize committee presentation (.3); draft committee update with presentation and discovery (.3); participate in committee call (1.2); emails with K. Hartman (BI) regarding committee call (.2); follow up call with J. Adams and E. Wilson (both KDW) (.3).	MJM	3.10	3239.50
02/05/25	Emails with M. McLoughlin (.2) and T. Burns (.2) (both KDW) regarding signatures on committee bylaws; collect signatures for committee professionals (.1); draft committee attendance sheet (1.1).	JC	1.60	1176.00
02/05/25	Participate (partial) in call with UCC and professionals.	RLL	0.90	1075.50
02/05/25	Review updated version of UCC presentation for today's call (.2); participate with E. Wilson and M. McLoughlin (both KDW) in call with Province and Pachulski teams in preparation for today's call (.4); follow up call with E. Wilson and McLoughlin (both KDW) in preparation for UCC call (.2); review talking points for today's call (.4); participate in today's	JRA	2.80	3220.00

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	UCC call with KDW, Province and Pachulski teams (1.2); follow up call with E. Wilson and M. McLoughlin (both KDW) on same and next steps (.3); revise UCC update email on status, draft objection (.1).			
02/05/25	Attend committee meeting regarding case strategy, omnibus objection, and next steps.	AB	1.20	1068.00
02/06/25	Confer with counsel to landlords, I. Gold (Allen Matkins) (.3) and L. Roglen (Ballard) (.3) regarding lease assumption rejection issues and DIP financing issues.	RLL	0.60	717.00
02/06/25	Call with landlord regarding case status and outstanding issues related to budget.	CC	0.70	549.50
02/06/25	Emails with committee members regarding filed objection.	MJM	0.20	209.00
02/06/25	Confer (.3) and emails with S. Balasiano (BA) (.2) regarding inventory shipment; emails with S. Kietlinski (PA) regarding same (.1); emails with J. Adams (KDW) and J. Ou (AG) regarding ex officio committee participation (.2); emails with committee regarding sale, cash collateral objection (.2); emails with J. Hoover (BF) and C. Edwards (Gwen) regarding objection, diligence (.2); conference call with E. Bell (RC) and S. Kietlinski (PA) regarding case status, investigation (.5); emails with E. Bell (RC) regarding same (.2).	ERW	2.00	2560.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/07/25	Confer with J. Churchill (KDW) regarding committee member calls (.2); emails with E. Bell (RC) and J. Churchill (KDW) regarding member calls, creditor issues (.2); review proposed member call schedule (.2); emails with M. Siedband (Fedex) (.1) and J. Mostek (Quad) (.1) regarding case status.	ERW	0.80	1024.00
02/07/25	Draft email and proposed times for individual committee member calls (.4); emails with E. Wilson (KDW) regarding draft and proposed times (.3); email (numerous) individual committee members to arrange meetings (.6); track committee call responses (.3); schedule (4x) meetings for Monday Feb 7 (.2); conference with E. Wilson (KDW) regarding Tuesday availability (.2).	JC	2.00	1470.00
02/07/25	Coordinate with J. Churchill (KDW) regarding committee update on recent pleadings.	CC	0.20	157.00
02/07/25	Begin drafting committee update based on today's depositions.	MJM	0.50	522.50
02/08/25	Summarize landlord objections to cash collateral motion for committee update (.2); emails with E. Wilson (KDW) regarding scheduling more committee member discussions (.2).	JC	0.40	294.00
02/08/25	Provide input on UCC update on depositions.	JRA	0.20	230.00
02/08/25	Begin drafting committee update regarding	MJM	0.70	731.50

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02/09/25	recent depositions. Further organize (4x) committee member individual calls.	JC	0.30	220.50
02/09/25	Numerous revisions to committee email (.5); emails with E. Wilson and J. Adams (both KDW) regarding same (.2); draft further update regarding sale timeline (.2).	MJM	0.90	940.50
02/09/25	Revise UCC draft update email from M. McLoughlin (KDW).	JRA	0.10	115.00
02/09/25	Emails with landlords regarding status of case, sale timeline, and issues with rejection/assumption procedures.	CC	0.30	235.50
02/09/25	Emails with J. Churchill (KDW) and committee members regarding individual updates, debtor communications (.6); review and comment on committee update (.2); instruction to M. McLoughlin (KDW) regarding same (.1); instruction to J. Churchill (KDW) regarding committee member calls (.2).	ERW	1.10	1408.00
02/10/25	Prepare for Sun Yin (.1) and Gwen Studios (.1) calls; call with E. Wilson (KDW) and Sun Yin (.8); call with E. Wilson (KDW) and Gwen Studios representative (.4); further arrange committee member calls (.2); prep for Advantus (.1) and Kimco (.1) calls; call with E. Wilson (KDW) and Advantus (.7); call with E. Wilson and R. LeHane (both KDW) and	JC	3.50	2572.50

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02/10/25	Kimco realty (.4); set-up call with Archer Greiner (.1); prep for same (.1); participate in meeting (.4). Communications with various landlords regarding case status and next steps (1.2); communications with M. McLoughlin (KDW) regarding timing of case and sale process (.2).	CC	1.40	1099.00
02/10/25	Call with UCC member R. Edwards (Kimco) along with E. Wilson and J. Churchill (both KDW) regarding status of discussions with company and lease assumption rejection process (.4); call with I. Gold (Allen Matkins), counsel to landlords regarding adjourned hearing on cash collateral and sale process (.2); emails with D. Papadakis (Kite Realty) regarding case status (.2).	RLL	0.80	956.00
02/10/25	Review case notes preparatory to individual committee member calls (.3); emails with G. Ocalgiray (Ormo) regarding debtor communications (.2); confer (.6) (3x) and emails (.2) with S. Balasiano (BA) regarding claims; emails to J. Churchill (KDW) regarding committee calls (.1); conduct individual committee member calls with J. Churchill (KDW) and each of Sun Yin (.8), Gwen (.4), Advantus (.7), Kimco (.4) and proposed ex officio member, China Art, J. Ou (.4).	ERW	4.10	5248.00

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02/10/25	Draft new sale timeline for E. Wilson (KDW) creditor outreach (.2); follow up with E. Wilson (KDW) to prepare for individual creditor calls (.1); emails with C. Choe (KDW) regarding same (.1).	MJM	0.40	418.00
02/11/25	Prepare for calls with Ormo (.1), Simon Properties (.1), Low Tech Toy Club (.1) and Brother International (.1); calls with E. Wilson (KDW) and each of Ormo (.4), Simon Properties (.5), Low Tech Toy Club (.7) and Brothers International (.4); follow up email to S. Balasiano (counsel to Low Tech) regarding Gordon Brothers' counsel (.1).	JC	2.50	1837.50
02/11/25	Summarize update for the committee regarding recently filed pleadings including status of sale and store closing motion.	CC	0.30	235.50
02/11/25	Emails with J. Churchill and M. McLoughlin (both KDW) regarding China Art ex officio (.2); review notes from call (.1); instruction to J. Churchill (KDW) for creditor calls (.2); emails with S. Kietlinski (PA) regarding committee meeting (.1); emails with G. Ocalgiray (Ormo) regarding depositions (.1); prepare for (.5) and calls with J. Churchill (KDW) and each of Ormo, Ask (.4), Simon (.5), Low Tech (.7) and Brother (.4).	ERW	3.20	4096.00
02/12/25	Summarize draft OCP motion for committee	JC	1.80	1323.00

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	update (.2); collate documents for committee update (.2); updates to notes on committee member calls for: Advantus (.2), Brother (.2), Gwen Studios (.1), Kimco (.2), Low Tech (.2), Ormo (.2), Simon (.1) and SunYin (.2).			
02/12/25	Emails with landlords and creditors regarding store closing procedures and next steps on same (1.6); coordinate with J. Churchill (KDW) on creditor inquiries (.2).	CC	1.80	1413.00
02/12/25	Draft committee up date regarding new bid deadline, hearing, recently filed pleadings (1.3); incorporate J. Adams and E. Wilson (both KDW) comments (.4); review committee member call updates (.3); draft follow up report on amended sale timeline (.2).	MJM	2.20	2299.00
02/12/25	Confer with landlord representatives regarding case status and motion to approve store closing sales, R. Alcalay (Indian Springs) (.3); D. Lahanas (Realty Income) (.2); E. Bell (Regency Centers) (.2); I. Gold (Allen Matkins) (.2).	RLL	0.90	1075.50
02/12/25	Revise UCC update email on status and pleadings (.3); correspondence with M. McLoughlin and E. Wilson (both KDW) on same and supplemental update on schedule (.2).	JRA	0.50	575.00
02/12/25	Review Advantus (.6) and Ormo (.4) materials	ERW	1.60	2048.00

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02/13/25	preparatory to call; emails with J. Hoover (BF) regarding case status (.3); further emails with J. Ou (AG) regarding ex officio (.3). Follow up correspondence with creditor Quad Graphics on case status (.2); review UCC update (.1); calls with I. Gold (counsel for landlords) (.2) and R. Tucker (Simon) (.1) on case status.	JRA	0.60	690.00
02/13/25	Calls and correspondence with various creditors and landlords regarding case status, bid procedures and sale process.	CC	1.10	863.50
02/13/25	Review and comment on committee update (.2); review RTV correspondence (.1); emails with S. Balasiano (BA) regarding same (.1); calls with S. Balasiano (BA) regarding claims issues, RTV (.2); emails with J. Adams (KDW) and J. Mostek (Quad) regarding case status (.2).	ERW	0.80	1024.00
02/14/25	Email correspondence from creditor Ningbo regarding debtor requirements on returning goods and concerns (.2); revise UCC update email following today's hearing (.2).	JRA	0.40	460.00
02/14/25	Preparing hearing update and excerpts on pleading updates and omnibus replies (1.0); coordinate with J. Churchill (KDW) regarding same (.2); further revise based on J. Adams and M. McLoughlin (both KDW) comments (.6).	CC	1.80	1413.00

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02/14/25	Summarize recent pleading and omnibus replies for next committee update.	JC	0.50	367.50
02/14/25	Emails to W. Gyves. et al. (KDW) regarding creditor inquiries (.2); emails with J. Ou (AG) regarding ex officio membership (.1); continue to review creditor communications, Sun Yin, Advantus (.2); review draft UCC lien presentation (.5); review summary of lien challenge presentation (.1); confer with S. Balasiano (BA) regarding litigation counsel, RTV communications (.4).	ERW	1.50	1920.00
02/16/25	Emails with J. Ou (AG) regarding ex officio committee participation.	ERW	0.20	256.00
02/17/25	Review and comment on various iterations of committee update (.4); instruction to M. McLoughlin (KDW) regarding same (.1); further emails with J. Adams, M. McLoughlin (both KDW) and J. Ou (AG) regarding ex officio participation, bylaws (.2); initial review and analysis of Province committee presentation (.3); emails with M. McLoughlin (KDW) regarding talking points for tomorrow's call (.2); emails with M. McLoughlin (KDW) and S. Kietlinski (PA) regarding materials for tomorrow's call, pre-call (.2); emails with J. Adams (KDW) and S. Levy (MM) regarding case status (.2).	ERW	1.60	2048.00

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02/17/25	Emails with J. Ou (AG) regarding bylaws (.2); draft agenda and committee update (.7); incorporate E. Wilson (KDW) comments (.2); emails with Province regarding same (.2); draft talking points for tomorrow's call (2.4); emails with E. Schott (ST) regarding 341 meeting (.2); follow up with landlords regarding sale timeline and competing bids (.3); revise bylaws for ex officio member (.2).	MJM	4.40	4598.00
02/17/25	Emails with various landlords regarding hearing updates, sale process, auction and next steps.	CC	0.90	706.50
02/17/25	Calls with landlords and UCC members regarding status of sale and auction process, M. Chait (Benderson) (.2); R. Tucker (Simon Properties) (.2), J. Bowden (Brookfield) (.2), A. Urgent (Wakefield) (.2).	RLL	0.80	956.00
02/18/25	Correspondence with creditor Mood Media on case status, concerns (.1); review presentation materials from Province for today's UCC call (.2) and provide comments (.2); confer with M. McLoughlin (KDW) regarding same (.2); participate with E. Wilson and M. McLoughlin (both KDW) and Province team in preparation for today's UCC update call (.8); follow up call with E. Wilson and M. McLoughlin (both KDW) (.2); participate in today's UCC update	JRA	3.20	3680.00

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02/18/25	call (1.4); follow up correspondence with creditors on case status (.1). Emails regarding distribution lists for committee members (.2); address issues with respect to same (.2); emails with various landlord creditors regarding sale process and bidding process (.7); monitor committee call (1.4).	CC	2.50	1962.50
02/18/25	Revise Province committee presentation (.5); discuss same with J. Adams (KDW) (.2); revise updated presentation (.3); call with J. Adams and E. Wilson (both KDW) and Province team to prepare for committee call (.8); follow up with J. Adams and E. Wilson (both KDW) (.2); participate in committee call (1.4); draft committee update on sale process (.2).	MJM	3.60	3762.00
02/18/25	Attend Committee call with KDW, Pachulski and Province teams.	AB	1.40	1246.00
02/18/25	Precall with PA and KDW teams preparatory to today's call (.8); follow-up with M. McLoughlin and J. Adams (both KDW) regarding same (.2); conduct today's committee call (1.4); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding settlement (.2); review updated Province presentation preparatory to today's calls (.2); emails with M. McLoughlin (KDW) and H. Congleton (PA)	ERW	4.30	5504.00

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	regarding same (.1); review and comment on committee update regarding GB bid (.1); review and revise talking points preparatory to today's committee call (1.3).			
02/18/25	Review update to UCC on sale status.	JLN	0.40	364.00
02/19/25	Various correspondence with landlords regarding sale process and status of store sales as well as side letters (.5); draft responses (1.0).	CC	1.50	1177.50
02/19/25	Draft committee update regarding competing bid (.3); emails with G. Ocalgiray (Ormo) regarding competing bid and next steps (.4).	MJM	0.70	731.50
02/19/25	Confer and emails with R. Tucker (SP) (.3), S. Balasiano (BA (.2) regarding GA bid; emails with G. Ocalgiray (Ormo) regarding bids, status (.3).	ERW	0.80	1024.00
02/20/25	Coordinate with creditors on inquiries regarding store closing procedures and side letters and upcoming auction.	CC	0.80	628.00
02/20/25	Call with I. Gold (AM) regarding sale process, timeline, auction, and sale hearing (.8); review summary of section 341 meeting (.3); revise same for creditor distribution (.5).	MJM	1.60	1672.00
02/20/25	Further emails with S. Kietlinski (PA) and G. Ocalgiray (Ormo) regarding competing bids (.2); review Province analysis of same (.3).	ERW	0.50	640.00
02/21/25	Draft numerous committee updates regarding bidding and auction process (1.1); updates from	MJM	1.60	1672.00

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02/21/25	J. Adams (KDW) related to auction updates (.5). Call (.2) and emails (.1) with C. Edwards (Gwen) regarding settlement; emails with committee regarding auction status, bids (.5).	ERW	0.80	1024.00
02/22/25	Draft committee update regarding auction process.	MJM	0.50	522.50
02/22/25	Emails with C. Edwards (Gwen) regarding creditor interactions, auction (.2); emails with G. Ocalgiray (Ormo) and M. McLoughlin (KDW) regarding settlement, committee update (.8); review and comment on committee update (.2); instruction to A. Barajas (KDW) regarding same (.1).	ERW	1.30	1664.00
02/23/25	Emails with landlords and creditors regarding sale process, auction and sale order.	CC	0.60	471.00
02/23/25	Emails with G. Ocalgiray (Ormo) (.1), R. Tucker (SP) (.1), C. Edwards (Gwen) (.1) and J. Hoover (BF) (.2) regarding auction, settlement; confer with S. Balasiano (BA) regarding same (.3); emails with B. Sandler (PS) regarding same (.2).	ERW	1.00	1280.00
02/24/25	Emails with landlords regarding auction, sale hearing, and sale order (.3); draft committee update regarding sale process and global settlement (.5); call with J. Adams (KDW) on same (.2); call with J. Kaplan (CRG) regarding	MJM	1.10	1149.50

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02/24/25	503b9 claims (.1). Emails with various landlords and creditors regarding bidding process and upcoming sale hearing.	CC	4.40	3454.00
02/24/25	Correspondence with UCC members on status (.3); confer with M. McLoughlin (KDW) on UCC update on status (.2); revise draft UCC update (.2).	JRA	0.70	805.00
02/24/25	Call with creditor regarding JOANN auction results.	AB	0.10	89.00
02/24/25	Confer with S. Balasiano (BA) regarding creditor 503b9 inquiries (.2); review and comment on committee update (.1); instruction to M. McLoughlin (KDW) regarding same (.1).	ERW	0.40	512.00
02/25/25	Draft committee update regarding global settlement.	MJM	0.30	313.50
02/25/25	Emails with landlords regarding sale order and issues with store procedures.	CC	0.30	235.50
02/25/25	Prepare for (.2) and call (.5) with S. Balasiano (BA), creditor clients regarding 503b9 and litigation; emails with G. Ocalgiray (Ormo), C. Edwards (Gwen), K. Carpenter (Advantus), R. Edwards (Hilco), E. Bell (RC) and B. Grether (Sunyin) regarding settlement (.5); review and comment on committee settlement update (.2); instruction to M. McLoughlin (KDW) regarding same (.1).	ERW	1.50	1920.00

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02/26/25	Emails with landlords regarding issues to proposed sale order and store closing procedures.	CC	0.50	392.50
02/26/25	Call with I. Gold (Allen Matkins) counsel to landlords Merlone Geier, Meridian Pacific and Gulf Coast Commercial, regarding sale order and lease designation rights.	RLL	0.30	358.50
02/26/25	Draft sale hearing update.	MJM	0.30	313.50
02/26/25	Review and revise draft UCC update regarding today's hearing.	JRA	0.20	230.00
02/26/25	Emails with M. McLoughlin and J. Adams (both KDW) regarding committee hearing update (.1); emails to A. Barajas and C. Choe (both KDW) regarding same (.1); review and revise update (.1); instruction to A. Barajas (KDW) regarding same (.1).	ERW	0.40	512.00
02/27/25	Emails with M. Busenkill regarding claims bar date.	MJM	0.20	209.00
02/27/25	Emails with J. Mostek (QG) regarding sale status.	ERW	0.10	128.00
02/28/25	Call with creditor regarding timing and amount of 503b9 and GUC distributions (.2); cross check against current plan terms (.2).	MJM	0.40	418.00
02/28/25	Emails with R. Carpenter (Advantus) regarding next steps.	ERW	0.20	256.00
Total Services for this Matter:				127,922.50
Total this Invoice				\$127,922.50

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AB	Barajas, Andres	2.70	890.00	\$2,403.00
CC	Choe, Connie	20.20	785.00	15,857.00
ERW	Wilson, Eric	37.60	1,280.00	48,128.00
JC	Churchill, John	12.60	735.00	9,261.00
JLN	Norkus, Jennifer L	0.40	910.00	364.00
JRA	Adams, Jason	12.00	1,150.00	13,800.00
MJM	McLoughlin, Maeghan J	29.80	1,045.00	31,141.00
NDV	Verrilli, Nathan D	0.30	605.00	181.50
RG	Gage, Rich	0.90	1,045.00	940.50
RLL	LeHane, Robert L	4.30	1,195.00	5,138.50
RLM	Morrison Jr., Randall	0.30	960.00	288.00
TB	Burns, Tom	0.30	400.00	120.00
WSG	Gyves, William	0.30	1,000.00	300.00

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KELLEY DRYE & WARREN LLP
ATTN: TREASURER'S DEPARTMENT
3 WORLD TRADE CENTER
175 GREENWICH STREET
NEW YORK, NEW YORK 10007
(212) 808-7800

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KELLEY DRYE & WARREN LLP
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NEW YORK, NY 10087-4652

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FEDERAL ID NO. 13-5335107

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AFFILIATE OFFICE:
MUMBAI, INDIA

JOANN Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927572

030608 JOANN Committee
0012 Business Operations

Account Summary And Remittance Form

Legal Services:	\$12,321.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$12,321.00**

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

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April 10, 2025
Invoice No. 2927572

Client 030608

Matter 0012 Business Operations

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/02/25	Review of SOFA extension proposed order (.1); edits to second day orders: insurance (.4), NOL (.5), taxes (.2), utilities (.5), wages (.4) and critical vendors (.4).	JC	2.50	\$1837.50
02/03/25	Review motion and orders on cash management (.4), taxes (.2), utilities (.2), wages (.4), SOFA/Schedules extension (.2), and critical vendor (.5) revise cash management (.2), wages (.1) and critical vendor (.4) orders.	MJM	2.60	2717.00
02/03/25	High level review of internal team comments to second day orders prior to circulation to debtors, including critical vendor, cash management, wages, customer programs, insurance, utilities (.5); update from M. McLoughlin (KDW) regarding debtor call on same (.1).	JRA	0.60	690.00
02/03/25	Update from M. McLoughlin (KDW) regarding second day orders (.1); instruction to M. McLoughlin (KDW) regarding same (.1).	ERW	0.20	256.00

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Client 030608
Matter 0012
April 10, 2025
Page 2

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Review latest versions and comments to various second-day orders including critical vendors, cash management, wages, insurance, utilities, NOLs, creditor matrix, taxes; (.7); provide additional comments to same (.8); emails with M. McLoughlin and J. Churchill (both KDW) regarding same (.2); emails from M. McLoughlin (KDW) regarding second day orders and comments to same (.5).	CC	2.20	1727.00
02/03/25	Review C. Choe (KDW) comments to second day orders (.3); updates to second day orders: cash management (.2), NOL (.2), utilities (.2), wages (.2) and critical vendors (.2).	JC	1.30	955.50
02/04/25	Emails with S. Kietlinksi (PA) regarding critical vendor issues (.2); emails with C. Choe, M. McLoughlin (both KDW) and L. Roglen (BS) regarding revisions to first day order, critical vendor issues (.2); email from J. Raphael (KE) regarding first day order (.1); briefly review same (.1); email to C. Choe (KDW) regarding second day orders (.1).	ERW	0.70	896.00
02/04/25	Emails from Province regarding critical vendors payments and cap (.1); review critical vendor proposed order (.1); calls and emails with J. Raphael (K&E) regarding cash management, customer programs and wages orders (.3); follow-up with M. McLoughlin	CC	1.70	1334.50

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Client 030608
Matter 0012
April 10, 2025
Page 3

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	(KDW) regarding same (.2); email to Province regarding cash management (.3); review latest versions of second-day orders from debtors' counsel (.5); email to M. McLoughlin (KDW) regarding same (.2).			
02/05/25	Finalize critical vendor (.3), cash management (.2), wages (.1), and insurance (.1) second day orders.	MJM	0.70	731.50
02/10/25	Review insurance policies spreadsheet (.4); summarize same for internal team (.1).	MJM	0.50	522.50
02/11/25	Preliminary review of SOAL/SOFAs (.3); emails with S. Kietlinski (Province) regarding same (.1).	MJM	0.40	418.00
02/11/25	Review initial drafts of interim compensation and ordinary course professional motions (.2); instruction to J. Churchill (KDW) regarding same (.1).	CC	0.30	235.50
Total Services for this Matter:				12,321.00
Total this Invoice				\$12,321.00

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Page 4

<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
CC	Choe, Connie	4.20	785.00	\$3,297.00
ERW	Wilson, Eric	0.90	1,280.00	1,152.00
JC	Churchill, John	3.80	735.00	2,793.00
JRA	Adams, Jason	0.60	1,150.00	690.00
MJM	McLoughlin, Maeghan J	4.20	1,045.00	4,389.00

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New York, NY 10007

April 10, 2025
Invoice No. 2927573

030608 JOANN Committee
0013 Court Hearings

Account Summary And Remittance Form

Legal Services:	\$122,161.50
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$122,161.50**

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

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SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

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Invoice No. 2927573

Client 030608

Matter 0013 Court Hearings

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/02/25	Continue to review and analyze first day hearing transcript.	ERW	0.60	\$768.00
02/03/25	Continue to review transcript of first day hearing.	ERW	0.20	256.00
02/04/25	Review local rules for motion to file under seal in Delaware (.2); email Pachulski regarding next steps for filing (.2).	CC	0.40	314.00
02/06/25	Emails with M. McLoughlin (KDW) regarding preparation for omnibus objection and filing (.2); compile and finalize exhibits in objection (.3); email with local counsel (.2).	CC	0.70	549.50
02/07/25	Review hearing agenda for bid procedures hearing.	CC	0.10	78.50
02/07/25	Emails with J. Adams (KDW) and J. O'Neill (PSZJ) regarding witness list.	ERW	0.10	128.00
02/09/25	Review witness list (.1); email from J. O'Neill (PSZJ) regarding same (.1).	ERW	0.20	256.00
02/09/25	Begin preparing documents for hearing outline and contested bid procedures and cash collateral hearing.	MJM	1.90	1985.50

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April 10, 2025
Page 2

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/09/25	Begin hearing outline for bid procedures and cash collateral in preparation for internal team call.	JRA	0.70	805.00
02/10/25	Review amended hearing agenda regarding February 14 hearing and upcoming matters.	CC	0.20	157.00
02/10/25	Meeting with M. McLoughlin and R. Gage (partial) (both KDW) regarding preparation for Friday's hearing (1.5); confer with E. Wilson (KDW) on hearing preparation (.2); continue preparing outline for Friday's hearing (1.6); cross-reference production hot documents and deposition transcripts in connection with same (2.2).	JRA	5.50	6325.00
02/10/25	Strategy session with J. Adams and R. Gage (partial) (both KDW) to prepare for Friday's hearing (1.5); draft hearing outline (3.4); incorporate references to discovery and depositions (1.6); review notice of adjournment (.2).	MJM	6.70	7001.50
02/10/25	Confer with J. Adams (KDW) regarding status, hearing preparation.	ERW	0.20	256.00
02/10/25	Conference (partial) with J. Adams and M. McLoughlin (both KDW) regarding preparation for hearing (.5); prepare for hearing regarding bid procedures objection (.3); confer with P. Laudiero (KDW) regarding witness and exhibit list (.3); email to J. O'Neill (PSZJ)	RG	1.30	1358.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/10/25	regarding witness and exhibit list (.2). Draft Joann UCC witness/exhibit list (3.5); confer with R. Gage (KDW) on same (.3).	PL	3.80	2793.00
02/11/25	Conference with J. Adams and M. McLoughlin (both KDW) regarding preparation for hearing on bid procedures (.3); conference with J. Adams, W. Gyves, M. McLoughlin, and R. Morrison (all KDW) regarding preparation for hearing (.3); conferences (3x) with M. McLoughlin (KDW) regarding preparation for hearing (1.7); call with W. Gyves (KDW) regarding preparation for hearing (.4); email to J. O'Neill (PSZJ) regarding Shonak subpoena for next hearing (.2); revise bid procedures argument outline (3.1); revise witness and exhibit list (.6).	RG	6.60	6897.00
02/11/25	Update hearing outline (.5); meetings (3x) with R. Gage (KDW) to discuss hearing prep, exhibits, witnesses (1.7); conferences with J. Adams (KDW) regarding hearing outline (.3); meet with J. Adams and R. Gage (both KDW) to discuss hearing outline and preparation (.3); call with J. Adams, R. Gage, W. Gyves, and R. Morrison (all KDW) to discuss role at Friday's hearing (.3).	MJM	3.10	3239.50
02/11/25	Meeting with M. McLoughlin and R. Gage (both KDW) on hearing outline (.3); call with	JRA	6.10	7015.00

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Page 4

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	W. Gyves, M. McLoughlin, R. Gage and R. Morrison (all KDW) in connection with preparation for Friday's hearing (.3); follow up calls (3x) with E. Wilson (KDW) on hearing strategy (.8); further call with M. McLoughlin (KDW) on hearing preparation (.3); follow up call with W. Gyves (KDW) on same (.2); continue drafting hearing outline for Friday (4.2).			
02/11/25	Telephone conference with KDW team regarding hearing on bid procedures (.3); follow up calls with J. Adams (.2) and R. Gage (.4) (both KDW) in connection with same.	WSG	0.90	900.00
02/11/25	Review and revise draft bid procedures hearing outline (.6); emails with R. Gage (KDW) and B. Arnault (KE) regarding witnesses, testimony (.3); confer with J. Adams (3x) (KDW) regarding Friday's hearing (.8).	ERW	1.70	2176.00
02/12/25	Review agenda for hearing on Feb 14.	JC	0.20	147.00
02/12/25	Continue revising hearing outline based on current circumstances (1.7); review updated exhibit list (.1) and provide comments to same (.1); correspondence with R. Gage et al (all KDW) on same and clearance (.2); confer with E. Wilson (KDW) on hearing preparation (.3); confer with C. Carter (ML) on open issues for Friday and potential temporary resolution (.7);	JRA	3.70	4255.00

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Matter 0013
April 10, 2025
Page 5

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/12/25	calls (2x) with M. McLoughlin (KDW) on hearing preparation (.6). Call with J. Adams (KDW) to prepare for bid procedures hearing (.2); revise bid procedures hearing outline (1.6); incorporate E. Wilson (KDW) comments to same (.4); numerous emails with J. O'Neill (PSZ) regarding hearing prep and coordination (.5); revise witness and exhibit list (.3); call with J. Adams (KDW) to discuss revised hearing outline (.4); add additional information to outline (.4); review Frejka (.4) and Haughey (.4) declarations in support of bid and store closing motions; review agenda (.2) and debtors W&E list (.2); finalize witness and exhibit list for filing (.3).	MJM	5.30	5538.50
02/12/25	Confer with J. Adams (KDW) regarding Friday's hearing (.3); instruction J. Churchill (KDW) regarding Friday's hearing, witness and exhibit list (.1); review revised hearing outline (.6); emails with R. Gage, M. McLoughlin and J. Adams (all KDW) regarding hearing exhibits (.2); review exhibit list (.1).	ERW	1.30	1664.00
02/12/25	Revise witness and exhibit list (1.1); email to D. Farquhar (Choate) regarding confidentiality (.1); email to W. Arnault (KE) regarding witness and exhibit list (.1).	RG	1.30	1358.50
02/13/25	Review revised hearing outline (.6);	ERW	2.40	3072.00

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Page 6

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	cross-reference exhibits (.5); team call with J. Adams, M. McLoughlin, A. Barajas and C. Choe (all KDW) on hearing (.8); emails with R. Gage (KDW) and B. Arnault (KE) regarding witnesses, scope of testimony (.2); confer with J. Adams (KDW) regarding sale hearing, witnesses (.3).			
02/13/25	Prepare for hearing on bid procedures.	RG	2.70	2821.50
02/13/25	Conference (partial) with J. Adams, E. Wilson, M. McLoughlin and A. Barajas (all KDW) regarding hearing, settlement and path forward (.5) emails regarding hearing registration and video log-in (.2).	CC	0.70	549.50
02/13/25	Call (partial) with J. Adams, E. Wilson, M. McLoughlin, and C. Choe (all KDW) regarding hearing and potential settlement terms.	AB	0.50	445.00
02/13/25	Prepare for bid procedures hearing (1.1); call with J. Adams, E. Wilson, A. Barajas, and C. Choe (partial) (all KDW) to prepare for bid procedures hearing (.8); follow up with J. Adams (KDW) (.1); continue to prepare for hearing (2.1); review ABL (.4) and debtors (.4) replies to committee objection.	MJM	4.90	5120.50
02/13/25	Conference with E. Wilson, M. McLoughlin, A. Barajas (partial) and C. Choe (partial) (all KDW) regarding hearing preparation for this week and next week (.8); review updated	JRA	4.10	4715.00

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Page 7

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	hearing agenda for tomorrow's hearing (.1); calls with J. Michalik (KE) (.2) and C. Carter (ML) (.4) on open issues for hearing; confer with E. Wilson (KDW) on same (.3); further revisions to hearing outline for tomorrow (1.4); review responses filed by the debtors (.6) and ABL agent (.3).			
02/14/25	Monitor bid procedures and store closing procedures hearing (2.5); prepare summary of same for team (.3); emails to parties regarding registration and access to hearing (.3).	CC	3.10	2433.50
02/14/25	Review 1903P reply to committee objection (.5); analyze cases cited in support of consultations rights (.7); continue to prepare for hearing (1.4); participate in bid procedures and store closing hearing (2.5); draft (.6) and revise (.3) committee summary regarding same and next steps.	MJM	6.00	6270.00
02/14/25	Review 1903P unredacted omnibus reply in preparation for today's hearing (.4); correspondence with counsel for TL lenders on resolution for today's hearing (.1); continue preparing for today's hearing, including revisions to outline and meeting with M. McLoughlin and R. Gage (both KDW) and J. Oneill (PSZJ) (1.7); participate in today's hearing (2.5); follow up call with E. Wilson	JRA	5.50	6325.00

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Page 8

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/14/25	(KDW) following hearing on next steps (.8). Monitor portion of court hearing on bid procedures to advise litigation team on next steps (2.0); email with M. McLoughlin (KDW) following the hearing regarding strategy and next steps (.1).	RLM	2.10	2016.00
02/14/25	Review revised hearing outline (.2); review emails with B. Arnault, A. Yenamandra (both KE) and A. Glenn (GA) regarding today's hearing (.2); telephonic participation at today's hearing (2.5); follow-up call with J. Adams (KDW) regarding next steps, team call (.8).	ERW	3.70	4736.00
02/14/25	Attend court hearing regarding bid procedures (2.5); prepare for hearing regarding bid procedures (1.3); email to J. Adams (KDW) regarding follow up from hearing (.4); email to W. Gyves (KDW) regarding hearing (.3).	RG	4.50	4702.50
02/14/25	Participate in second day hearing (partial)	JR	1.80	1881.00
02/16/25	Emails with M. McLoughlin (KDW) and J. O'Neill (PS) regarding procedures hearing transcript (.2); emails with R. Gage, W. Gyves, M. McLoughlin and J. Adams (all KDW) regarding GB depositions, witnesses for sale hearing and independent board investigation (.4); confer with J. Adams (KDW) regarding preparation for Friday's hearing, strategy (.4).	ERW	1.00	1280.00
02/16/25	Call with E. Wilson (KDW) regarding	JRA	0.40	460.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/17/25	preparing for next week's hearing. Emails with J. O'Neill (PS) regarding hearing transcript (.2); emails with W. Gyves, J. Adams and M. McLoughlin (all KDW) and S. Kietlinski (PA) regarding hearing witnesses (.2).	ERW	0.40	512.00
02/18/25	Draft exhibit / witness list for sale objection (2.2); confer with R. Gage (KDW) on same (.2).	PL	2.40	1764.00
02/18/25	Calls (2x) with R. Gage (KDW) on hearing sale hearing preparation.	ERW	0.90	1152.00
02/18/25	Telephone conference with W. Gyves (KDW) regarding hearing preparation (.1); conference with E. Wilson (KDW) regarding hearing preparation (.2); call with P. Laudiero (KDW) regarding witness and exhibit list (.2); follow up conferences with E. Wilson (KDW) regarding bid and next steps on sale hearing (.7); review witness and exhibit list (.1).	RG	1.30	1358.50
02/19/25	Call with E. Wilson (KDW) regarding rescheduled sale hearing, deadline and next steps (.3); call with R. Gage (KDW) on sale hearing preparation (.5).	JRA	0.80	920.00
02/19/25	Confer with J. Adams (KDW) regarding cancellation of hearing auction.	ERW	0.30	384.00
02/19/25	Conference with J. Adams (KDW) regarding bid and next steps for hearing.	RG	0.50	522.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/24/25	Review debtors and 1903P's witness and exhibit list (.2); emails with J. O'Neill (PSZJ) regarding UCC's witness and exhibit list (.1); revise UCC W&E list (.2).	MJM	0.50	522.50
02/24/25	Review agenda for February 26 hearing and circulate (.2); email J. O'Neill (PSZJ) regarding hearing registration (.2); review witness and exhibit lists of debtors, 1903P (.2); email regarding auction transcript (.2).	CC	0.80	628.00
02/24/25	Review agenda for Wednesday's hearing (.1); email from C. Knotts (PS) regarding same (.1).	ERW	0.20	256.00
02/26/25	Review hearing amended agenda (.2); review related sale documents in preparation of hearing including debtors' reply, amended witness and exhibit list (.4); monitor portion of sale hearing (.7).	CC	1.30	1020.50
02/26/25	Prepare for hearing (.9) coordinate documents for hearing with J. O'Neill (PSZ) (.3); review landlord objections (.4); project swift objection (.2) and JLL objection (.2); participate in hearing (1.6).	MJM	3.60	3762.00
02/26/25	Prepare talking points for today's sale and final cash collateral hearing (1.1); attend today's hearing (1.6).	JRA	2.70	3105.00
02/26/25	Monitor sale hearing.	AB	1.30	1157.00
02/26/25	Attend today's sale, cash collateral hearing.	ERW	1.60	2048.00
Total Services for this Matter:				122,161.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

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Client 030608
Matter 0013
April 10, 2025
Page 11

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
Total this Invoice				\$122,161.50

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Page 12

<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AB	Barajas, Andres	1.80	890.00	\$1,602.00
CC	Choe, Connie	7.30	785.00	5,730.50
ERW	Wilson, Eric	14.80	1,280.00	18,944.00
JC	Churchill, John	0.20	735.00	147.00
JR	Ramirez, John	1.80	1,045.00	1,881.00
JRA	Adams, Jason	29.50	1,150.00	33,925.00
MJM	McLoughlin, Maeghan J	32.00	1,045.00	33,440.00
PL	Laudiero, Paul	6.20	735.00	4,557.00
RG	Gage, Rich	18.20	1,045.00	19,019.00
RLM	Morrison Jr., Randall	2.10	960.00	2,016.00
WSG	Gyves, William	0.90	1,000.00	900.00

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JOANN Committee
Attn: Eric Wilson
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3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927574

030608 JOANN Committee
0015 Lender Investigation

Account Summary And Remittance Form

Legal Services:	\$61,576.50
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$61,576.50**

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

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April 10, 2025

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Client 030608

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Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Preliminary review of ABL loan documents.	JRA	1.20	\$1380.00
02/01/25	Emails with W. Clark (KDW) regarding rights of agents under loan documents (.2); brief review of intercreditor agreements (.3).	MJM	0.50	522.50
02/02/25	Correspondence with W. Clarke (KDW) regarding ABL/FILO structure and authority under loan documents.	JRA	0.20	230.00
02/03/25	Review correspondence from D. Shim (ML) regarding responses to UCC information requests (.2); follow up with R. Gage (KDW) on same (.1).	JRA	0.30	345.00
02/03/25	Continue review of ABL loan documents and disclosures (2.3); review supplemental production from lenders (1.8).	WC	4.10	4141.00
02/03/25	Review internal email traffic regarding lien review, penalties and filings (.3); email to W. Clarke (KDW) regarding real estate issues (.1).	ERW	0.40	512.00
02/03/25	Determine perfection of assets by reviewing production for mortgages and leases (1.1), control agreements (.4), and recordation	JS	3.30	2178.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	evidence from the US Copyright Office and US Patent and Trademark Office (.6); review produced documents for closing statements or flow of funds memoranda (1.2).			
02/04/25	Determine perfection of assets by reviewing additional production for mortgages and leases (.4), control agreements (.3), financing statements (1.6), information certificates (1.5); summarize findings of the same (1.1).	JS	4.90	3234.00
02/04/25	Conduct copyright due diligence (.4); forward summary to W. Clarke (KDW) (.1).	CAC	0.50	195.00
02/04/25	Communications with J. Sarmiento (KDW) regarding lien investigation.	CC	0.20	157.00
02/04/25	Continue to review credit agreement and ancillary documents (1.8); review amended and restated security agreement (1.2); review term loan documents (2.4); prepare summary of lien findings (.8); update lien presentation (.9).	WC	7.10	7171.00
02/05/25	Emails with J. Norkus (KDW) regarding available assets.	WC	0.20	202.00
02/05/25	E-mail exchange with W. Clark (KDW) regarding unencumbered assets.	JLN	0.20	182.00
02/05/25	Revise presentation regarding lien investigation.	JS	1.00	660.00
02/05/25	Review W. Clarke (KDW) preliminary summary of loan documents and lien investigation, including potential excluded	JRA	0.40	460.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/05/25	assets and areas for follow up (.3); follow up on same (.1). Review W. Clarke (KDW) summary of loan packages and excluded collateral (.4); comment on same (.3); follow up with W. Clarke (KDW) regarding lender outreach (.1).	MJM	0.80	836.00
02/06/25	Correspondence with W. Clarke (KDW) regarding investigation and valuation of asset categories given lack of schedules.	JRA	0.10	115.00
02/06/25	Emails with W. Clarke, M. McLoughlin and J. Adams (all of KDW) regarding asset values (.4); review lien presentation (.7).	ERW	1.10	1408.00
02/06/25	Continue revising presentation regarding lien investigation (.2); determine excluded and available assets (.5); prepare valuation request (.2).	JS	0.90	594.00
02/06/25	Communication with J. Sarmiento (KDW) concerning asset values.	WC	0.20	202.00
02/07/25	Update lien investigation presentation (.4) and review leases in data room to determine perfection of assets (.5); revise lien investigation presentation (.6); further review leases in data room to determine perfection of assets (.9).	JS	2.40	1584.00
02/08/25	Emails with B. Sandler (PSZ) regarding lien review and challenge (.2); assemble relevant documents for same (.3).	MJM	0.50	522.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/08/25	Review and analyze W. Clarke (KDW) lien summary.	ERW	0.30	384.00
02/09/25	Start revisions to draft lien presentation.	WC	2.50	2525.00
02/10/25	Review Wilmington Savings Fund Society production.	JS	0.50	330.00
02/11/25	Review control agreements produced by Wilmington Savings Fund Society (.5); review US Copyright Office certificate of recordation and US Patent and Trademark Office (.2); follow up regarding supplemental document requests (.1); review financing statements produced by Wilmington Savings Fund Society (.4).	JS	1.20	792.00
02/11/25	Review lien search results (.8); review supplemental productions and emails (2.7); revise lien presentation (1.2).	WC	4.70	4747.00
02/11/25	Emails with J. Sarmiento (KDW) regarding supplemental information request.	ERW	0.20	256.00
02/11/25	Emails with J. Sarmiento (KDW) and Pachulski team regarding further lien analysis and diligence.	MJM	0.20	209.00
02/12/25	Analyze schedules filed by JOANN Inc. (.2), JOANN Holdings 1, LLC (.2), JOANN Holdings 1, LLC (.2), Needle Holdings LLC (.1), Jo-Ann Stores, LLC (1.3), Creative Tech Solutions LLC (.3), Creativebug, LLC (.4), WeaveUp, Inc. (.2), JAS Aviation, LLC (.1),	JS	4.70	3102.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	Joann.com, LLC (.3), JOANN Ditto Holdings Inc. (.2), JOANN Ditto Holdings Inc. (.3), Jo-Ann Stores Support Center, Inc. (.3) to determine value of debtors' assets; revise presentation based on asset schedules (.6).			
02/12/25	Emails with W. Clarke and J. Sarmiento (both KDW) regarding lien investigation (.1); review presentation (.2).	ERW	0.30	384.00
02/13/25	Emails with J. Sarmiento and W. Clarke (both KDW) regarding lien presentation.	ERW	0.10	128.00
02/13/25	Email with J. Adams and M. McLoughlin (both KDW) on lien investigation status (.4); continue to review schedules (1.4); revise lien presentation (1.8). email with Province team concerning available assets (.1).	WC	3.70	3737.00
02/13/25	Correspondence with W. Clarke and M. McLoughlin (both KDW) on investigation status, term loan priority collateral analysis (.2); follow up on specifics of same (.1).	JRA	0.30	345.00
02/13/25	Revise lien investigation presentation (.8); review debtor schedules for entities reporting value in office furniture, fixtures, and equipment (.9); review leases relating to Hudson distribution center (1.4), Visalia distribution center (.6), Opelika distribution center (.4); and West Jefferson fulfillment center (1.6) to determine whether distribution	JS	5.90	3894.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/14/25	centers have fixtures of value; emails with E. Wilson (KDW) on investigation (.2). Review correspondence from Province team and revise lien presentation (.5); continue to review schedules (2.4); review supplemental production (1.2).	WC	4.10	4141.00
02/15/25	Review preliminary investigation report (.5); outline follow up inquiries (.2).	JRA	0.70	805.00
02/16/25	Review emails regarding lien challenge extension (.2); emails to M. Litak, et al. (PS) regarding lien challenge (.2); review H. Congleton (PA) summary regarding asset values (.2); email from M. McLoughlin, W. Clarke and J. Adams (all KDW) regarding same (.2); emails with B. Sandler (PS) regarding term loan issues (.2).	ERW	1.00	1280.00
02/18/25	Review schedules and review fixture research summary.	WC	1.30	1313.00
02/18/25	Revise lien investigation presentation (.5); determine value of claims by fixture related creditors (.4); analyze Hudson distribution center equipment leases and summarize findings (1.1).	JS	2.00	1320.00
02/21/25	Call with J. Sarmiento (KDW) to discuss revisions to lien presentation.	WC	0.20	202.00
02/21/25	Confer with W. Clarke (KDW) regarding revisions to presentation (.2) and revise	JS	0.90	594.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/23/25	presentation (.7). Emails with W. Clarke and M. McLoughlin (both KDW) regarding lien challenge.	ERW	0.20	256.00
02/27/25	Emails with A. Barajas and C. Choe (both KDW) regarding lien presentation (.1); assemble and review precedent lien presentations (.5) revise current draft (.3); call with A Barajas and C. Choe (both KDW) related to revising the lien presentation (.5).	MJM	1.40	1463.00
02/27/25	Communications with M. McLoughlin and A. Barajas (both KDW) regarding lien investigation presentation (.4); call with same on presentation (.5); review presentation and samples relating to same (.2).	CC	1.10	863.50
02/27/25	Call with M. McLoughlin, C. Choe (both KDW) regarding lender lien investigation presentation (.5); emails with C. Choe (KDW) regarding allocation of work to revise lender lien investigation presentation (.1).	AB	0.60	534.00
02/28/25	Begin editing draft lien investigation presentation to incorporate M. McLoughlin's (KDW) comments.	AB	0.40	356.00
02/28/25	Review lien investigation outline and analysis regarding same (.4); update investigation presentation (.4); communications with M. McLoughlin and A. Barajas (both KDW) regarding same (.2).	CC	1.00	785.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
Total Services for this Matter:				61,576.50
Total this Invoice				\$61,576.50

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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
AB	Barajas, Andres	1.00	890.00	\$890.00
CAC	Castro, Carmen	0.50	390.00	195.00
CC	Choe, Connie	2.30	785.00	1,805.50
ERW	Wilson, Eric	3.60	1,280.00	4,608.00
JLN	Norkus, Jennifer L	0.20	910.00	182.00
JRA	Adams, Jason	3.20	1,150.00	3,680.00
JS	Sarmiento, Jamie	27.70	660.00	18,282.00
MJM	McLoughlin, Maeghan J	3.40	1,045.00	3,553.00
WC	Clarke, Wendy	28.10	1,010.00	28,381.00

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New York, NY 10007

April 10, 2025
Invoice No. 2927575

030608 JOANN Committee
0016 Debtor Communications

Account Summary And Remittance Form

Legal Services:	\$8,433.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$8,433.00**

Terms: Payment Due on or Before May 10, 2025

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PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
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April 10, 2025

Invoice No. 2927575

Client 030608

Matter 0016 Debtor Communications

Attorney: 05395

Page 1

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Draft update to debtors' regarding second-day orders (.5); emails with M. McLoughlin (KDW) regarding same (.2); call with K&E team and M. McLoughlin and J. Churchill (both KDW) regarding comments to second-day orders and status of case (.2).	CC	0.90	\$706.50
02/03/25	Call with M. McLoughlin and C. Choe (both KDW) and debtors' counsel to discuss updates to second day orders.	JC	0.20	147.00
02/03/25	Prepare for (.3) and participate in call (.2) with L. Blumenthal (KE), C. Choe, and J. Churchill (both KDW) regarding second day orders and case status; follow up call with J. Adams (KDW) regarding debtor outreach (.3).	MJM	0.80	836.00
02/03/25	Call with J. Michaliek (KE) regarding case status and UCC access to info (.2); follow up calls with E. Wilson (KDW) (.3) and M. McLoughlin (KDW) (.3) on same, next steps.	JRA	0.80	920.00
02/03/25	Emails with KDW and KE teams regarding first day orders (.2); confer with J. Adams	ERW	0.50	640.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	(KDW) regarding disposition of debtor call (.3).			
02/04/25	Email with M. Waldrep (K&E) regarding access to data room (.1); email to J. Sarmiento (KDW) regarding same (.1).	CC	0.20	157.00
02/05/25	Emails with J. Raphael (KE) regarding second-day orders and status of same.	CC	0.20	157.00
02/05/25	Draft email to J. Michalik (KE) regarding second day hearing, bid procedures and cash collateral issues list.	MJM	0.30	313.50
02/06/25	Call with J. Michalik (KE) on status, objection and potential resolution of timeline (.2); update E. Wilson (KDW) following same (.2); follow up email with J. Michalik (KE) (.1).	JRA	0.50	575.00
02/09/25	Call with J. Michalik (KE) regarding case status, extended timeline and next steps (.4); update internal and Province teams on same (.1).	JRA	0.50	575.00
02/10/25	Call with J. Raphael (K&E) regarding case status, assumption/rejection procedures, landlord communications and adjournment of hearing.	CC	0.30	235.50
02/11/25	Review debtor revisions to protective order (.2); follow up with R. Gage (KDW) on same (.1); conference with J. Michalik (KE) regarding case status and Friday's hearing (.2); follow up correspondence on same issues and	JRA	0.70	805.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/11/25	outreach to lenders (.1); correspondence with B. Arnault (KE) and R. Gage (KDW) on Friday's hearing, witnesses (.1). Review updates from debtors' counsel on store closing motion and updated bid procedures and timeline (.2); further emails regarding comments to store closing procedures motion (.2).	CC	0.40	314.00
02/12/25	Emails with J. Rapahel (K&E) regarding status of various pleadings.	CC	0.20	157.00
02/13/25	Multiple calls (3x) with J. Michalik (KE) on case status, tomorrow's hearing and challenge issues (.5); update E. Wilson and M. McLoughlin (both KDW) on substance of same (.2).	JRA	0.70	805.00
02/19/25	Email to J. Michalik and A. Yenamandra (both KE) on bid qualification and next steps.	JRA	0.10	115.00
02/19/25	Email with L. Blumenthal (K&E) regarding store closing process.	CC	0.10	78.50
02/20/25	Emails with S. Kietlinksi (PA), K. Donahue (KE), J. Adams and M. McLoughlin (both KDW) regarding sale issues, auction (.5); emails with J. Adams (KDW) regarding settlement parameters (.2).	ERW	0.70	896.00
Total Services for this Matter:				8,433.00
Total this Invoice				\$8,433.00

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CC	Choe, Connie	2.30	785.00	\$1,805.50
ERW	Wilson, Eric	1.20	1,280.00	1,536.00
JC	Churchill, John	0.20	735.00	147.00
JRA	Adams, Jason	3.30	1,150.00	3,795.00
MJM	McLoughlin, Maeghan J	1.10	1,045.00	1,149.50

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Invoice No. 2927576

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0017 Investigation

Account Summary And Remittance Form

Legal Services:	\$136,166.50
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$136,166.50**

Terms: Payment Due on or Before May 10, 2025

Please Return This Page With Your Payment

PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
AS PAYMENT REFERENCE**

PAYMENT BY CHECK:

KELLEY DRYE & WARREN LLP

P.O. BOX 24652

NEW YORK, NY 10087-4652

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

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JOANN Committee

Attn: Eric Wilson

c/o Eric Wilson

3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927576

Client 030608

Matter 0017 Investigation

Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Review 2024 bankruptcy plan and disclosure statement and associated documents and exhibits for investigation background.	NSG	2.30	\$2116.00
02/01/25	Research Gordon Brothers / 1903P recent involvement in bankruptcies (3.8); draft memo regarding same (1.3); conference with w. Gyves and R. Morrison (both KDW) for update on Gordon Brothers / 1903P corporate history research (.4)	PL	5.50	4042.50
02/01/25	Emails with P. Laudiero (KDW) regarding general investigation.	CC	0.20	157.00
02/01/25	Prepare for (.6) and call (.6) with J. Adams, W. Gyves, et al. (all KDW) on investigation; prepare for (.4) and call (1.0) with KDW and Province teams on same; follow up call with J. Adams and M. McLoughlin (both KDW) (.5); review precedent template for investigation and legal analysis (.7); outline investigation topics (.7); review various initial drafts of discovery (.8); emails with KDW team regarding same,	ERW	8.20	10496.00

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02/01/25	protective order and next steps (.5); emails with W. Gyves, et al. (KDW) regarding discovery (.3); review general investigation requests (1.2) and review background materials for same (.9). Finish review of first day filings and other background materials regarding general investigation topics and issues (1.5); telephone conference with J. Adams, E. Wilson, W. Gyves, R. Morrison, and N. Verrilli (all KDW) regarding litigation strategy and necessary discovery (.6); telephone conference with J. Adams, E. Wilson, W. Gyves, M. McLoughlin, R. Morrison, N. Verrilli (all KDW), and S. Kietlinski and D. Laton (both Province) regarding update for litigation team and necessary discovery (1.0); follow up conference with M. McLoughlin (KDW) (.5).	RG	3.60	3762.00
02/01/25	Prepare for (.1) and attend meeting (.6) with E. Wilson, J. Adam, W. Gyves, R. Gage, M. McLoughlin, and R. Morrison (all KDW) to discuss status of discovery requests; attend meeting with D. Laton, H. Congleton, and S. Kietlinski (Province) and E. Wilson, J. Adams, W. Gyves, R. Gage, M. McLoughlin, and R. Morrison (all KDW) regarding investigation (1.0).	NDV	1.70	1028.50
02/01/25	Conference with E. Wilson, W. Gyves et al (all	JRA	3.40	3910.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	KDW) on investigation and discovery strategy (.6); follow up call with E. Wilson and M. McLoughlin (both KDW) on same (.5); call with KDW and Province teams on investigation (1.0); follow up call with M. McLoughlin (KDW) and Province team on case strategy (.3); correspondence with W. Gyves et al (all KDW) on incoming discovery and review (.3); review transform to amplify documents (.5); follow up with M. McLoughlin (KDW) on same (.1); correspondence with discovery services on incoming production (.1).			
02/01/25	Prepare for (.2) and participate in telephone conference (.6) with KDW team regarding draft discovery; telephone conference with KDW team and Province regarding background and open discovery issues (1.0); conference with R. Morrison and P. Laudiero (both KDW) on historic analysis (.4).	WSG	2.20	2200.00
02/01/25	Prepare for (.2) and call with (.6) J. Adams, E. Wilson, R. Gage, W. Gyves, R. Morrison, and N. Verilli (all KDW) to discuss discovery requests; follow up call with E. Wilson and J. Adams (both KDW) (.5); call with KDW team and Province team to discuss next steps regarding discovery (1.0); call with J. Adams (KDW) and Province on next steps (.3); review	MJM	5.80	6061.00

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02/01/25	data room (2.3) and draft outline of same (.9). Participate on internal KDW call on investigation (.6); prepare for (.2) and attend meeting (1.0) with D. Laton, H. Congleton, and S. Kietlinski (Province), and E. Wilson, J. Adams, W. Gyves, R. Gage, M. McLoughlin, and N. Verrilli (all KDW) on the stalking horse bidders' bids to liquidate Joann (1.0); follow up call with W. Gyves and P. Laudiero (both KDW) on investigation (.4).	RLM	3.20	3072.00
02/02/25	Continue reviewing audited financials and relevant discovery (1.6); review internal memo on prior Gordon Brothers cases (.4); review N. Greenberg (KDW) report on 2024 bankruptcy (.9).	MJM	2.90	3030.50
02/02/25	Confer (.2) and emails (.2) with A. Czechowski (KDW) regarding lender liability; outline issues (.4); call with J. Adams (KDW) on investigation strategy (.2); review and update research project list (.2); instruction to M. McLoughlin (KDW) regarding same (.1); emails with J. Adams (KDW) and W. Arnault (KDW) regarding document production, PEO (.2).	ERW	1.50	1920.00
02/02/25	Emails (.1) and conference call (.2) with E. Wilson (KDW) regarding lender liability research; begin researching Joann's bankruptcy	AAC	2.00	1780.00

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02/02/25	filings and Gordon Brothers (1.7). Call with E. Wilson (KDW) on investigation strategy.	JRA	0.20	230.00
02/02/25	Continue analysis of 2024 bankruptcy final orders, plan supplement and related documents (1.7); draft summary of same (2.4).	NSG	4.10	3772.00
02/03/25	Continue research regarding Joann's bankruptcy filings (1.7); emails with T. Hopper (KDW) regarding Joann's bankruptcy background and review documents (1.1); emails with P. Laudiero (KDW) regarding Joann's bankruptcy background (.2); review article and memo prepared by P. Laudiero (.7); prepare for (.1) and attend telephone conference (1.3) with R. Gage and P. Laudiero (both KDW).	AAC	5.10	4539.00
02/03/25	Review 2024 bankruptcy documents for statements relating to future financial performance (1.8); draft summary of same (.5); review Big Lots and Party City cases for further information on Gordon Bros and 1903 strategies (1.8).	NSG	4.10	3772.00
02/03/25	Review and analyze investigation outline (.4); emails with J. Adams (KDW) regarding same (.2); review P. Laudiero (PA) memo regarding GB stalking horse (.1); email to W. Gyves (KDW) regarding same (.1); review and update	ERW	1.00	1280.00

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02/03/25	research topics list (.2). Telephone conference with P. Laudiero and A. Czechowski (both KDW) regarding case background and litigation strategy (1.3); conference with J. Gleit (AFS) regarding meet and confer for WSFS discovery (.4); conference with A. Berro (GA) regarding ad hoc group discovery and depositions (.2); conference with W. Gyves (partial) R. Morrison (both KDW) regarding discovery and depositions (.4); email to W. Gyves (KDW) regarding deposition logistics (.2).	RG	2.50	2612.50
02/03/25	Conference with R. Gage and A. Czechowski (both KDW) regarding UCC strategy and document review assignment.	PL	1.30	955.50
02/04/25	Conference with M. McLoughlin (KDW) regarding investigation workstreams and strategy (.5); revise confidentiality agreement (1.4).	RG	1.90	1985.50
02/04/25	Conference with N. Greenberg (KDW) regarding research assignment for Gordon Brothers / 1903P.	PL	0.30	220.50
02/04/25	Confer with R. Gage (KDW) on investigation strategy and hot documents.	MJM	0.50	522.50
02/04/25	Discuss Big Lots and Party City research with P. Laudiero (KDW).	NSG	0.30	276.00
02/04/25	Review emails from E. Wilson (KDW) and	AAC	5.10	4539.00

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02/04/25	objection and reserve notice (.8); conduct research regarding lender liability (4.2); email R. Gage (KDW) regarding subordination (.1). Emails with A. Czechowski (KDW) regarding lender liability issues (.1); review N. Greenberg (KDW) summary of 2024 bankruptcy case (.3); emails with B. Sandler (PS) and W. Gyves, et al. (KDW) regarding discovery, schedule and depositions (.2).	ERW	0.60	768.00
02/05/25	Draft summary of Gordon Brothers / 1903P involvement in Big Lots / Party City bankruptcies.	PL	4.50	3307.50
02/05/25	Continue research regarding lender liability (2.7); assemble results (1.8); email research findings to team (.2).	AAC	4.70	4183.00
02/06/25	Review A. Czechowski (KDW) research regarding allegations regarding lenders duties.	PL	0.90	661.50
02/06/25	Emails with E. Wilson, J. Adams, P. Laudiero, C. Choe and R. Gage (all KDW) regarding research (.3); follow up research regarding lender liability (3.1); review email from E. Wilson (KDW) and AHG Objection in connection with same (.7).	AAC	4.10	3649.00
02/06/25	Emails to A. Czechowski (KDW) regarding lender liability research (.1); review revised confidentiality stipulation (.2).	ERW	0.30	384.00
02/07/25	Emails with M. McLoughlin and A.	ERW	1.00	1280.00

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	Czechowski (both KDW) regarding lender liability (.2); confer with J. Adams (KDW) regarding investigation (.3); email with R. Gage (KDW) regarding additional GB, debtor productions (.2); emails to A. Czechowski, et al. (KDW) regarding research deposition review, summaries (.3).			
02/07/25	Conference with E. Wilson (KDW) on current status of investigation and next steps.	JRA	0.30	345.00
02/07/25	Email with R. Gage (KDW) regarding bankruptcy process (.3); continue research regarding lender liability (3.2).	AAC	3.50	3115.00
02/07/25	Analyze edits to protective order (.2); email to J. Adams (KDW) regarding same (.1); email to H. Caldwell regarding same (.1); telephone conference with A. Czechowski (KDW) regarding lender liability research (.4).	RG	0.80	836.00
02/08/25	Review A. Czechowski (KDW) lender liability research (.3); emails with Advantus and G. Ocalgiray (Ormo) regarding company interactions (.3).	ERW	1.10	1408.00
02/09/25	Outline additional lender liability research topics.	ERW	0.60	768.00
02/10/25	Review J. Adams (KDW) summary of hot documents (.2); review creditor communications regarding financial condition, shipping requests and representations (.3);	ERW	1.40	1792.00

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	review M. McLoughlin (KDW) summary of Centerview deposition (.2); emails with R. Gage (KDW) and M. Edgerton (CH) regarding discovery issues, hearing exhibits (.2); emails with R. Gage and W. Gyves, et al. (both KDW) regarding BoA deposition, deposition summaries and A&M issues (.1); emails with R. Gage (KDW) regarding D&O policies (.1); review summary of same (.2); emails to R. Morrison (KDW) regarding insurance policy review (.1).			
02/10/25	Continue research regarding lender liability (1.6); emails with E. Wilson (KDW) regarding lender liability (.3).	AAC	1.90	1691.00
02/10/25	Email to B. Arnault (KE) regarding confidentiality (.1); email to M. Edgerton (Choate) regarding confidentiality (.2); email to D. Shim (MLB) regarding confidentiality (.2).	RG	0.50	522.50
02/11/25	Revise protective order.	RG	0.40	418.00
02/11/25	Review A. Czechowski (KDW) follow up research on lender liability issues (.3); correspondence with E. Wilson and M. McLoughlin (KDW) regarding same and application of facts (.3).	JRA	0.60	690.00
02/11/25	Summarize J. Cann (BofA) deposition transcript (6.9) for investigation team; coordinate deposition summaries (.3).	PL	7.20	5292.00

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02/11/25	Review A. Czechowski (KDW) lender liability research and standards (.3); emails with A. Czechowski and M. McLoughlin (both KDW) regarding same (.2); review make-whole research (.3); emails with J. Ramirez and B. Feder (both KDW) regarding same (.2); emails with R. Gage (KDW), B. Sandler and J. O'Neill (both PS) regarding A&M subpoena (.2); review email summaries, R. Gage (KDW) regarding A&M discovery and depositions (.2); emails with R. Gage, J. Adams and M. McLoughlin (all KDW) regarding next steps, team call (.1); review revised protective order (.1); emails to J. Adams and R. Gage (both KDW) regarding same (.1); review Ormo production preparatory to today's call (.2).	ERW	1.90	2432.00
02/11/25	Continue draft lender liability/claims section of objection (4.7); review deposition summaries (.9) and Bank of America deposition transcript (1.2) for application on same; review emails from M. McLoughlin (KDW) regarding lender liability and hot docs for same (.5).	AAC	7.30	6497.00
02/12/25	Review RTV communications with Ashante (.3); review revised protective order (.1); emails with M. McLoughlin, R. Gage and J. Adams (all of KDW) regarding same (.1); emails with K. Hartman (Brother) regarding	ERW	0.80	1024.00

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02/12/25	D&O claims (.1); emails with R. Gage and W. Gyves (both KDW) regarding A&M deposition and creditor communications (.2). Review draft protective order (.4); email to J. Michalik (KE) regarding tax analysis (.2); email to J. Adams (KDW) regarding A&M discovery (.3); email to B. Arnault (KE) regarding debtor communications with vendors (.6).	RG	1.50	1567.50
02/13/25	Research deepening insolvency claim in DE for A. Czechowski (KDW).	PL	0.80	588.00
02/13/25	Emails with T. Hopper (KDW) regarding potential claims research (.3); conduct research regarding potential claims (1.4).	AAC	1.70	1513.00
02/13/25	Emails with M. McLoughlin, R. Gage (both KDW), J. O'Neill (PSZJ), B. Arnault (KE) and D. Fargulnar (CH) regarding confidentiality issues, objection and exhibits (.4); review revised protective order (.1); emails with R. Gage (KDW) and D. Fargulnar (CH) regarding document production (.1); emails with M. McLoughlin and W. Clarke (both KDW) regarding term lender collateral issues (.1).	ERW	0.70	896.00
02/14/25	Update report from R. Morrison (KDW) on D&O insurance analysis.	JRA	0.20	230.00
02/15/25	Review notes from creditor calls regarding debtor representations (.2); emails from M.	ERW	0.50	640.00

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	McLoughlin and A. Czechowski (both KDW) regarding lender liability (.2); review further revised protective order (.1).			
02/16/25	Emails from T. Hopper and M. McLoughlin (both KDW) regarding lender liability research.	AAC	0.50	445.00
02/16/25	Read lender liability analysis, select decisions (.8); email to A. Czechowski (KDW) regarding same (.1); confer with proposed litigation counsel (SA) regarding potential claims (.5); catch-up emails with M. Edgerton (CH), M. McLoughlin, R. Gage, R. Morrison and W. Gyves (all KDW) regarding discovery status, A&M deposition and insurance coverage (.3).	ERW	1.70	2176.00
02/16/25	Telephone conference with B. Arnault (KE) regarding discovery issues (.3); draft email to J. Adams (KDW) regarding call with B. Arnault (KE) (.6); draft email to B. Arnault (KE) regarding investigation issues (.6).	RG	1.50	1567.50
02/17/25	Emails with J. Adams, R. Gage (both KDW) and B. Arnault (KE) regarding discovery, A&M deposition.	ERW	0.30	384.00
02/18/25	Emails with P. Laudiero (KDW) regarding D&O insurance policies (.2); review documents relevant to same (.3).	CC	0.50	392.50
02/18/25	Emails with B. Arnault (KE) and R. Gage (KDW) regarding Prendergast deposition (.1); review GB liquidation presentation (.2); emails	ERW	0.40	512.00

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	to R. Morrison (KDW) regarding insurance coverage (.1).			
02/18/25	Call with R. Morrison (KDW) regarding insurance policies (.3); review documents regarding Debtors' production (.2).	RG	0.50	522.50
02/18/25	Search for D&O policies for R. Morrison (KDW).	PL	1.40	1029.00
02/19/25	Confer with R. Gage (KDW) concerning outstanding D&O policy issues.	RLM	0.30	288.00
02/19/25	Review W. Gyves (KDW) Shonak deposition outline (.2); review debtors RFP responses (.2), updated protective order (.1); review R. Gage (KDW) follow-up discovery request (.1); instruction to R. Gage (KDW) regarding same (.1).	ERW	0.70	896.00
02/20/25	Emails with P. Laudiero (KDW) regarding insurance policies and document production.	CC	0.20	157.00
02/20/25	Emails to J. Adams and R. Gage (both KDW) regarding document review (.2); review M. McLoughlin (KDW) summary of board minutes (.2); email to M. McLoughlin (KDW) regarding same (.1); emails with R. Gage (KDW) and B. Arnault (KE) regarding insurance policies, board minutes (.2).	ERW	0.70	896.00
02/20/25	Email to A. Lee (KDW) regarding tax analysis.	RG	0.20	209.00
02/21/25	Send board meeting minutes to M. McLoughlin (KDW) (.4); review D&O insurance policies	PL	2.50	1837.50

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02/21/25	for limits (2.1). Coordinate regarding production of D&O insurance policies.	CC	0.20	157.00
02/22/25	Email from N. Holloway (KE) regarding Prendergast deposition.	ERW	0.10	128.00
02/22/25	Analyze Joann insurance policy coverage for Ds&Os (3.8); summarize insurance coverage findings for R. Morrison (KDW) (.5).	PL	4.30	3160.50
02/23/25	Emails regarding Tuesday's additional production (.2); review R. Gage (KDW) summary of creditor communications (.1); instruction to J. Churchill (KDW) regarding same (.1); emails with M. McLoughlin and J. Adams (both KDW) regarding Prendergast deposition (.1).	ERW	0.50	640.00
02/23/25	Emails with R. Gage (KDW) regarding A&M deposition and status of review.	MJM	0.20	209.00
02/24/25	Coordinate with P. Laudiero (KDW) on D&O insurance policies and documents relating to same.	CC	0.30	235.50
02/24/25	Correspondence with R. Gage (KDW) on status on document review, preparation for A&M deposition and overall investigation status.	JRA	0.20	230.00
02/24/25	Assemble D&O base policies for R. Morrison (KDW) review (.1); review D&O insurance riders for prior act exclusion modifications (2.8).	PL	2.90	2131.50

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02/24/25	Analyze edits to protective order (.2); email to J. Adams (KDW) regarding protective order (.1).	RG	0.30	313.50
02/25/25	Communications with P. Laudiero (KDW) regarding D&O insurance policies production.	CC	0.10	78.50
02/25/25	Summarize JoAnn's excess policy riders regarding D&O's coverage.	PL	3.80	2793.00
Total Services for this Matter:				136,166.50
Total this Invoice				\$136,166.50

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AAC	Czechowski, Ashley A	35.90	890.00	\$31,951.00
CC	Choe, Connie	1.50	785.00	1,177.50
ERW	Wilson, Eric	24.00	1,280.00	30,720.00
JRA	Adams, Jason	4.90	1,150.00	5,635.00
MJM	McLoughlin, Maeghan J	9.40	1,045.00	9,823.00
NDV	Verrilli, Nathan D	1.70	605.00	1,028.50
NSG	Greenberg, Nathan S	10.80	920.00	9,936.00
PL	Laudiero, Paul	35.40	735.00	26,019.00
RG	Gage, Rich	13.70	1,045.00	14,316.50
RLM	Morrison Jr., Randall	3.50	960.00	3,360.00
WSG	Gyves, William	2.20	1,000.00	2,200.00

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175 GREENWICH STREET
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(212) 808-7800

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JOANN Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927577

030608 JOANN Committee
0018 Litigation

Account Summary And Remittance Form

Legal Services:	\$273,877.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: \$273,877.00

Terms: Payment Due on or Before May 10, 2025

Please Return This Page With Your Payment

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BANK: JP MORGAN CHASE, N.A.

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April 10, 2025
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Matter 0018 Litigation

Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	Correspondence (multiple) with KDW team regarding processing initial production (.6); review core background documents (1.2); revise draft discovery requests (.9); conferences (2x) with R. Morrison and N. Verrilli (both KDW) on discovery and background (.5).	WSG	3.20	\$3200.00
02/01/25	Draft requests for production to serve on each of Centerview Partners LLC, Bank of America N.A., Alvarez & Marsal Holdings, LLC, and 1903P Loan Agent LLC (1.2); attend call with W. Gyves and R. Morrison (both KDW) to discuss litigation strategies and timeline to prepare and serve discovery (.2); attend meeting with W. Gyves and R. Morrison (both KDW) to discuss background on Gordon Brothers Retail Partners LLC and their history (.3); draft four Rule 30(b)(6) notices to serve on each of Centerview, Bank of America N.A., Alvarez, and 1903P (.7); incorporate edits from	NDV	2.90	1754.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/01/25	R. Morrison (KDW) (.5). Call with W. Gyves and N. Verrilli (both KDW) to discuss litigation strategies and timeline to prepare and serve discovery (.2); attend meeting with W. Gyves and N. Verrilli (both KDW) to discuss background on Gordon Brothers Retail Partners LLC and their history (.3).	RLM	0.50	480.00
02/01/25	Review discovery requests.	MJM	0.50	522.50
02/02/25	Review A&M (.3), Centerview (.3), FILO (.3) ABL (.3) and Debtors (.2) document requests; review Province supplement to discovery requests (.3).	MJM	1.70	1776.50
02/02/25	Review further revised discovery requests (.3); emails with W. Gyves and J. Adams, et al. (both KDW) regarding same (.3); conference call, (2x) with KDW litigation team regarding discovery (.5).	ERW	1.10	1408.00
02/02/25	Strategize with W. Gyves and N. Verrilli (both KDW) regarding draft document requests for Centerview, Bank of America, Alvarez and 1903P (.6); meeting with E. Wilson, J. Adams, W. Gyves, and N. Verrilli (all KDW) regarding discovery status (.4); strategize with W. Gyves and N. Verrilli (both KDW) regarding plan for discovery requests (.2); attend meeting with E. Wilson, J. Adams, W. Gyves, and N. Verrilli	RLM	1.60	1536.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/02/25	(all KDW) regarding draft discovery requests and topics to add (.4). Review P. Laudiero (KDW) memo regarding Gordon Brothers (.3); correspondence with KDW team regarding same (.1); correspondence with KDW team regarding open discovery issues (.3); review additional draft document demands (1.3); telephone conferences (2x) with R. Morrison and N. Verrilli (both KDW) on requests (.8); calls (2x) with KDW team on discovery (.7).	WSG	3.50	3500.00
02/02/25	Strategize with W. Gyves and R. Morrison (both KDW) regarding draft document requests to prepare for service (.6); meeting with E. Wilson, J. Adams, W. Gyves, and R. Morrison (all KDW) regarding discovery strategy (.4); call with W. Gyves and R. Morrison (both KDW) regarding plan for discovery requests (.2); meeting with E. Wilson, J. Adams, W. Gyves, and R. Morrison (all KDW) regarding draft discovery requests and topics to add (.3); follow up with W. Gyves and R. Morrison (both KDW) regarding edits to discovery requests (.2); edit requests for production of documents and 30(b)(6) deposition notices (1.0).	NDV	2.70	1633.50
02/02/25	Review and provide extensive comments to	JRA	2.80	3220.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	initial discovery requests (2.0); calls (2x) with E. Wilson and litigation team (all KDW) on discovery requests (.8). Review (.5) and revise (1.2) draft depo notice and document requests for Centerview; review (.2) and revise (.7) depo notice and topics for A&M; review debtor document request (.3); confer with W. Gyves (KDW) regarding same and incorporating changes (.6).	JRA	3.50	4025.00
02/03/25	Draft and revise multiple discovery demands for Centerview, Gordon Brothers, A&M and BofA (10.4); conference with R. Gage and R. Morrison (both KDW) regarding deposition logistics and strategy (.3); review draft objection for background on litigation needs (1.1); conference with J. Adams (KDW) regarding discovery requests and strategy (.6).	WSG	12.40	12400.00
02/03/25	Conference with W. Gyves (partial) R. Morrison (both KDW) regarding discovery and depositions (.4); email to W. Gyves (KDW) regarding deposition logistics (.2).	RG	0.60	627.00
02/03/25	Continue drafting requests for document production for Alvarez & Marsal (1.6); incorporate edits from J. Adams (KDW) for 1903P (2.7), Centerview Partners (2.6), Alvarez & Marsal (1.1), Bank of America (2.8).	NDV	10.80	6534.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Review debtor's responses and discovery objections (.2); emails with G. Edgerton (CH) regarding discovery, term lenders (.2); review of revised discovery to A&M, 1903P (.2); review Province information request (.1); emails with KDW and K&E teams regarding discovery issues (.2).	ERW	0.90	1152.00
02/03/25	Brief review of Centerview (.2), A&M (.2) and Debtors (.2) discovery requests.	MJM	0.60	627.00
02/04/25	Comment on final drafts of debtors (.2), A&M (.2), Centerview (.3), ABL (.2) and FILO (.4) discovery requests.	MJM	1.30	1358.50
02/04/25	Review key documents identified during document review for background information on the relationship between Gordon Brothers Retail Partners LLC and debtors for depo preparation.	NDV	1.30	786.50
02/04/25	Review and revise discovery requests to Debtors, 1903P, Bank of America, A&M, and Clearview (3.9); draft cover emails to Debtors, 1903P, Bank of America, A&M, and Clearview (.9).	RG	4.80	5016.00
02/04/25	Revise multiple document demands and deposition notices (8.8); review hot documents pulled from production (1.6).	WSG	10.40	10400.00
02/05/25	Brief review of filed versions of deposition notices (.1); emails regarding Glenn Agre team	CC	0.20	157.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/05/25	correspondence (.1). Correspondence (multiple) with KDW team regarding status of discovery schedule and deposition preparation.	WSG	0.70	700.00
02/05/25	Review and analyze proposed deposition schedule (.2); instruction to R. Gage (KDW) regarding same (.1); emails with R. Gage (KDW) and B. Levine (PS) regarding same (.2).	ERW	0.50	640.00
02/05/25	Telephone conference with T. Welch (GA) regarding discovery and depositions (.4); draft email to W. Gyves (KDW) regarding discovery and deposition schedules (.4); email to M. Edgarton regarding 1903P deposition (.1); review U.S. Trustee objection (.9).	RG	1.80	1881.00
02/05/25	Schedule meeting with R. Gage, W. Gyves, R. Morrison, M. McLoughlin, and E. Wilson (all KDW) to discuss timeline of depositions and preparation for Centerview deposition.	NDV	0.20	121.00
02/06/25	Plan for upcoming deposition of R. Kielty of Centerview (1.3); conferences with E. Wilson, W. Gyves and litigation team (all KDW) on deposition prep (.7); calls (3x) with W. Gyves and N. Verrilli (both KDW) on same (.8); analyze R. Kielty prior litigation search results to prepare for deposition (.5).	RLM	3.30	3168.00
02/06/25	Attend meetings (2x) with R. Gage, E. Wilson,	NDV	9.90	5989.50

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	W. Gyves, and R. Morrison (all KDW) regarding status of document review and topics to address with each witness during upcoming depositions (.7); investigate R. Kielty, (Centerview Partners) for deposition prep (1.6); draft memorandum on same (1.8); catalog documents from R. Gage (KDW) deposition of R. Kielty (2.0); catalog documents sent by T. Welch to use deposition of Gordon Brothers (2.5); pull relevant bid procedures documents for preparation for depositions (.5); confer (3x) with W. Gyves and R. Morrison (both KDW) regarding logistical needs to set up deposition of R. Kielty (Centerview) (.2), documents to use during deposition of R. Kielty and Gordon Brothers (.4), and background information on R. Kielty to prepare for his deposition (.2).			
02/06/25	Review and comment on deposition topics (.3); email to W. Gyves (KDW) regarding same (.2); conference calls (2x) with W. Gyves, et al. (KDW) regarding deposition prep (.7); review and comment on deposition outlines (.3); emails with R. Gage and J. Adams (both KDW), M. Edgerton (CH) and B. Arnault (KDW) regarding deposition schedule, extension and meet and confer (.3); emails with A. Glenn (GA), J. Adams and R. Gage (both	ERW	2.10	2688.00

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02/06/25	KDW) and J. Michalik (KE) regarding depositions, status conference (.3). Email to M. Edgerton (KE) regarding 1903P deposition (.1); conference with E. Wilson, W. Gyves, R. Morrison, and N. Verrilli (all KDW) regarding preparation for depositions (.5); conference with T. Welch (GA) regarding depositions (.2); emails with M. McLoughlin (KDW) regarding depositions (.2); telephone conference with E. Wilson, W. Gyves and litigation team (all KDW) regarding depositions (.2); emails to Debtors regarding rescheduling of debtor deposition (.3); email to B. Sandler (PSZJ) regarding discovery disputes (.2); telephone conference with W. Arnault (KE) regarding deposition schedule (.1); email to J. Adams (KDW) and T. Welch (GA) regarding deposition schedule (.1);	RG	1.90	1985.50
02/06/25	Call with W. Gyves (KDW) regarding deposition preparation (.2); revise deposition topics (.6).	MJM	0.80	836.00
02/06/25	Review draft objection in preparation for taking deposition (.8); confer (2x) with R. Gage, E. Wilson and litigation team (all KDW) on depo prep (.7); follow up meetings (3x) with R. Morrison and N. Verrilli (both KDW) to prepare for depositions (.8); attention	WSG	15.40	15400.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	to preparation, scheduling and logistics regarding depositions of Gordon Brothers and Centerview (12.6); call with M. McLoughlin (KDW) on depo preparation (.2); telephone conference with counsel for ad hoc lenders regarding deposition strategy and logistics (.3).			
02/07/25	Finalize entries on excel sheet highlighting interesting or hot documents.	TDH	0.80	484.00
02/07/25	Prepare for and take deposition of K. Shonak, corporate representative of 1903P and Gordon Brothers (9.8); conference with E. Wilson and J. Adams (both KDW) regarding depo status (.3); telephone conference with KDW litigation team regarding Debtors' deposition (.2); begin preparing for debtors' deposition (3.1).	WSG	13.40	13400.00
02/07/25	Prepare for Centerview deposition of R. Kielty (3.2); confer with M. McLoughlin (KDW) regarding same (.4); conduct deposition of Centerview (R. Kielty) (3.0); confer with W. Gyves and litigation team (all KDW) regarding litigation strategy (.2).	RLM	6.80	6528.00
02/07/25	Analyze documents regarding Debtors' deposition (3.4); conference with W. Gyves and R. Morrison (both KDW) regarding deposition (.2); analyze documents regarding Bank of America deposition (.4); emails with W. Arnault (KE) regarding Alvarez & Marsal	RG	5.50	5747.50

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	deposition (.3); email to D. Shim (ML) and T. Welch (GA) regarding Bank of America deposition (.3); email to court reporter regarding 1903P deposition (.2); email to J. Adams (KDW) regarding documents from 1903P deposition (.3); emails to W. Gyves (KDW) regarding Alvarez & Marsal deposition (.4).			
02/07/25	Review and catalog by topic key documents sent by R. Gage (KDW) to prepare for deposition of J. Dwyer (1.5); confer with W. Gyves, R. Morrison, and R. Gage (all KDW) regarding next steps; review of key documents (.2); prepare for (.2) and attend (3.0) deposition of Centerview Partners LLC representative R. Kielty.	NDV	4.90	2964.50
02/07/25	Participate in Shonak deposition, including extensive emails and conferences with W. Gyves (KDW) during same (5.0); call with E. Wilson and W. Gyves (both KDW) regarding same (.3).	JRA	5.30	6095.00
02/07/25	Review hot documents for Centerview deposition (.9); call with R. Morrison (KDW) to prepare for Kielty (Centerview) deposition (.4); participate on Kielty deposition (3.0); draft summary for internal KDW team (.4).	MJM	4.70	4911.50
02/07/25	Emails with KDW, Glenn Agre and K&E	ERW	3.80	4864.00

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	teams regarding additional productions, document review and deposition schedules and A&M (.3); review revised deposition outlines (.4); partial participation in Gordon Brothers deposition (1.8); emails to M. McLoughlin, J. Adams, W. Gyves, R. Gage (all KDW), T. Welch (GA), M. Edgarton (CH) and B. Arnault (KE) regarding deposition issues, coverage (.4); conference all with J. Adams and W. Gyves (both KDW) regarding GB deposition (.3); partial participation in Centerview deposition (.6).			
02/08/25	Attend deposition of J. Dwyer (4.5); multiple emails with J. Adams, E. Wilson, and W. Gyves (all KDW) regarding Dwyer follow up (.2); confer with E. Hong (GA) to address exhibits for J. Dwyer deposition (.3); compile exhibits (.7); emails with W. Gyves (KDW) to prepare for same (.3).	NDV	6.00	3630.00
02/08/25	Partial participation in debtor, A&M deposition, J. Dwyer (2.3); confer with J. Adams (2x) (.6) and emails with J. Adams and W. Gyves (both KDW) regarding same (.4); emails with J. Adams (KDW) regarding A&M team, deposition issues (.2); emails with KDW and K&E teams regarding depositions (.2).	ERW	3.70	4736.00
02/08/25	Participate in Dwyer deposition (4.5); draft	MJM	4.80	5016.00

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02/08/25	summary of same (.3). Review documents produced for today's deposition of J. Dwyer (A&M/debtor) (.9); prepare outline topics to supplement W. Gyves (KDW) topics for deposition (.5); participate in J. Dwyer deposition (4.5); follow up with W. Gyves (KDW) following same (.2); calls (2x) with E. Wilson (KDW) regarding Dwyer depo status (.6).	JRA	6.70	7705.00
02/08/25	Prepare for (4.6) and take (4.5) Dwyer deposition; confer with J. Adams (KDW) on same (.2); begin to prepare for Bank of America deposition (.3).	WSG	9.60	9600.00
02/09/25	Review Shonak and Keilty transcripts (1.2); correspondence with R. Morrison (KDW) regarding same (.3).	RLL	1.50	1792.50
02/09/25	Prepare for Bank of America deposition (2.4); review Bank of America "hot docs" (.5); call with R. Gage (KDW) on depo preparation and debtor call (.3); prepare for (.3) and participate in telephone conference (.5) with Kirkland and R. Gage and M. McLoughlin (both KDW) regarding A&M deposition and open discovery.	WSG	4.00	4000.00
02/09/25	Analyze documents for Bank of America deposition (1.1); email to W. Arnault (KE) regarding confidentiality issues (.1); email to	RG	3.90	4075.50

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	W. Arnault (KE) regarding Alvarez & Marsal deposition (.1); conference with W. Gyves (KDW) regarding preparation for call with debtors (.2); conference with W. Gyves and M. McLoughlin (both KDW) and W. Arnault (KE) regarding confidentiality issues and Alvarez & Marsal deposition (.5); analyze Centerview deposition transcript (1.9).			
02/09/25	Call with R. Gage and W. Gyves (both KDW) and Kirkland regarding discovery issues.	MJM	0.50	522.50
02/10/25	Draft email to B. Arnault (KE) regarding A&M deposition and discovery (.7); revise email to B. Arnault (KE) regarding same (.2).	RG	0.90	940.50
02/10/25	Monitor portion of J. Cann (BofA) deposition and confer with W. Gyves (KDW) during same.	JRA	2.50	2875.00
02/10/25	Finalize K. Shonak (1903P) and J. Dwyer (A&M) deposition summaries and send to R. Morrison (KDW).	PL	1.90	1396.50
02/10/25	Prepare for (3.4) and take (2.8) Bank of America deposition; confer with N. Verrilli (KDW) regarding J. Cann depo exhibits (.3).	WSG	6.50	6500.00
02/10/25	Prepare for and attend deposition of J. Cann (2.8); confer with W. Gyves (KDW) regarding use of exhibits during J. Cann deposition (.3).	NDV	3.10	1875.50
02/10/25	Partial participation on BoA deposition.	ERW	0.50	640.00
02/11/25	Analyze transcript of J. Cann deposition (Bank	NDV	0.20	121.00

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02/11/25	of America) for litigation team. Correspondence (multiple) with ad hoc lenders counsel regarding strategy for bid procedures hearing (.2); telephone conference with counsel for ad hoc lenders regarding bid procedures motion (.1); conferences (3x) with R. Gage (KDW) regarding same (.8); updates with J. Adams (KDW) regarding strategy for bid procedures motion (.3).	WSG	1.40	1400.00
02/11/25	Revise email to B. Arnault (KE) regarding A&M depositions and discovery (.3); review debtors' deposition transcript (.3); conferences (3x) with W. Gyves (KDW) regarding bid procedures strategy (.8).	RG	1.40	1463.00
02/12/25	Comment on draft outline of presentation to Court regarding overview of case and need for more time to conduct a proper investigation (.4); outline strategy regarding potential deposition of A&M (.2); analyze communications to vendors regarding Debtors' financial condition (1.9).	WSG	2.50	2500.00
02/12/25	Draft Shonak trial subpoena (.3); draft 1903P trial subpoena (.3).	RG	0.60	627.00
02/13/25	Email to W. Gyves (KDW) regarding Shonak subpoena.	RG	0.10	104.50
02/13/25	Prepare for cross-examination of Gordon Bothers (4.2); correspondence and telephone	WSG	5.10	5100.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
	conference with counsel for Gordon Brothers regarding attendance of K. Shonak at hearing (.4); telephone conference with GA regarding litigation strategy (.3); correspondence (multiple) with KDW team regarding same (.2).			
02/14/25	Gather R. Kielty documents in preparation for deposition.	PL	2.50	1837.50
02/14/25	Multiple emails with P. Laudiero (KDW) concerning R. Kielty documents in advance of preparing for upcoming sale hearing and anticipate Kielty testimony and cross (.3); analyze universe of R. Kielty documents and communications received (2.3); analyze following filings made in advance of bid procedures hearing: (i) debtors' reply in further support of bid procedures; (ii) Bank of America's reply; and (iii) 1903P's reply (2.0).	RLM	4.60	4416.00
02/14/25	Correspondence with KDW team regarding GB's reply papers (.1); correspondence with GB's counsel regarding same (.1); prepare for cross-examination of Gordon Brothers (3.1); correspondence (multiple) with Gordon Brothers' counsel regarding plans to produce K. Shonak as witness (.3).	WSG	3.60	3600.00
02/15/25	Continue to analyze R. Kielty documents and communications in anticipation of R. Kielty	RLM	1.20	1152.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/15/25	(Centerview) testimony and cross at upcoming sale hearing. Review 1903P reply to UCC objection (.9); email to W. Gyves (KDW) regarding discovery update and A&M deposition for litigation strategy (.2).	RG	1.10	1149.50
02/15/25	Prepare for cross-examination of Gordon Brothers.	WSG	6.10	6100.00
02/16/25	Review documents produced by A&M for responsiveness to support upcoming deposition.	TDH	0.90	544.50
02/16/25	Correspondence with KDW litigation team on status of further depositions and document production (.4); confer with W. Gyves (KDW) on same (.2).	JRA	0.60	690.00
02/16/25	Prepare for cross-examination of Gordon Brothers (1.9); review and comment on draft sale objection (.4); confer with J. Adams (KDW) on status of depositions (.2); prepare for and participate in telephone conference with GB's counsel regarding testimony of K. Shonak at sale hearing (.7).	WSG	3.20	3200.00
02/17/25	Continue preparing for K. Shonak's direct/cross examination (4.7); telephone conference with counsel for Gordon Brothers regarding production of K. Shonak for hearing (.2).	WSG	4.90	4900.00
02/17/25	Review documents produced by parties to help	TDH	1.90	1149.50

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02/18/25	prepare for cross-examinations. Review documents produced by debtors for responsiveness and to find evidence relevant to upcoming hearing and cross-examinations.	TDH	3.50	2117.50
02/18/25	Prepare for direct examination of Gordon Brothers (4.4); telephone conference with 1903P's counsel regarding production of K. Shonak at sale hearing (.1); correspondence with 1903P's counsel regarding same (.1).	WSG	4.60	4600.00
02/19/25	Attention to preparation for sale hearing (.4); telephone conference with R. Gage and R. Morrison (both KDW) regarding coordinating cross examination at same (.4).	WSG	0.80	800.00
02/19/25	Telephone conference with W. Gyves and R. Morrison (both KDW) regarding hearing and cross preparation (.4); telephone conference with M. Whalen (KE) regarding A&M deposition (.1).	RG	0.50	522.50
02/19/25	Call with R. Gage and W. Gyves (both KDW) on trial preparation for sale hearing.	RLM	0.40	384.00
02/20/25	Correspondence with J. Adams (KDW) regarding next steps for sale hearing.	WSG	0.40	400.00
02/20/25	Review documents produced by debtors for responsiveness and to find useful evidence for upcoming Prendergast deposition.	TDH	3.80	2299.00
02/20/25	Review document production regarding Prendergast deposition (1.6); email to J. O'Neill	RG	2.20	2299.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/20/25	(PSZJ) regarding amended deposition notice (.2); revise Prendergast deposition notice (.4). Review memo and files sent by T. Zapata (KDW) for case and document background to prepare for depositions and trial (.5); review Alvarez and Marsal document production and identify documents useful for later depositions or as evidence (2.0).	NDV	2.50	1512.50
02/21/25	Coordinate A&M document review with document review team (1.1); review latest production for responsiveness and use in deposition and trial (1.1).	PL	2.20	1617.00
02/21/25	Review documents produced by debtors for responsiveness and to find useful evidence for upcoming hearing.	TDH	7.90	4779.50
02/21/25	Review Debtors document production regarding Prendergast deposition (3.8); emails with W. Gyves (KDW) regarding litigation workstreams and next steps (.1).	RG	3.90	4075.50
02/21/25	Review Alvarez and Marsal document production and identify documents useful for later depositions or as evidence.	NDV	4.80	2904.00
02/22/25	Review latest document production for deposition preparation for R. Gage (KDW).	PL	1.00	735.00
02/22/25	Review documents produced by debtors for responsiveness and to find useful evidence for upcoming deposition and trial.	TDH	3.20	1936.00

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02/22/25	Review Debtors document production regarding Prendergast deposition.	RG	2.00	2090.00
02/22/25	Continue review Alvarez and Marsal document production and identify documents useful for later depositions or as evidence.	NDV	3.50	2117.50
02/22/25	Emails (multiple) with KDW team regarding litigation strategy for sale hearing in light of auction results.	WSG	0.30	300.00
02/23/25	Emails with M. McLoughlin (KDW) regarding document review and Prendergast deposition (.1); email to W. Arnault (KE) regarding Prendergast deposition (.1).	RG	0.20	209.00
02/23/25	Update emails with E. Wilson and J. Adams (both KDW) regarding litigation strategy post-auction.	WSG	0.40	400.00
02/24/25	Update W. Gyves (KDW) on settlement status and continued preparation for Wednesday's sale hearing.	JRA	0.20	230.00
02/24/25	Email to J. Adams (KDW) regarding Prendergast deposition (.1); email to B. Arnault (KE) regarding same (.1).	RG	0.20	209.00
02/25/25	Review documents regarding preparation for Prendergast deposition.	RG	1.40	1463.00
Total Services for this Matter:				273,877.00
Total this Invoice				\$273,877.00

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CC	Choe, Connie	0.20	785.00	\$157.00
ERW	Wilson, Eric	12.60	1,280.00	16,128.00
JRA	Adams, Jason	21.60	1,150.00	24,840.00
MJM	McLoughlin, Maeghan J	14.90	1,045.00	15,570.50
NDV	Verrilli, Nathan D	52.80	605.00	31,944.00
PL	Laudiero, Paul	7.60	735.00	5,586.00
RG	Gage, Rich	33.00	1,045.00	34,485.00
RLL	LeHane, Robert L	1.50	1,195.00	1,792.50
RLM	Morrison Jr., Randall	18.40	960.00	17,664.00
TDH	Hopper, Timothy D	22.00	605.00	13,310.00
WSG	Gyves, William	112.40	1,000.00	112,400.00

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3 WORLD TRADE CENTER
175 GREENWICH STREET
NEW YORK, NEW YORK 10007
(212) 808-7800

PAYMENT BY WIRE:

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P.O. BOX 24652
NEW YORK, NY 10087-4652

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Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927578

030608 JOANN Committee
0019 Discovery

Account Summary And Remittance Form

Legal Services:	\$222,123.00
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$222,123.00**

Terms: Payment Due on or Before May 10, 2025

Please Return This Page With Your Payment

PAYMENT BY WIRE OR ACH IS PREFERRED:

BANK: JP MORGAN CHASE, N.A.

ABA #: 021-000-021

SWIFT CODE: CHASUS33

ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

**PLEASE INDICATE CLIENT, MATTER AND INVOICE NUMBER
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Attn: Eric Wilson

c/o Eric Wilson

3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927578

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Attorney: 05395

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02/01/25	Review and catalogue initial documents received from debtors.	RG	2.40	\$2508.00
02/02/25	Continue review and cataloguing of documents received from debtors.	RG	3.90	4075.50
02/03/25	Meet with R. Gage, T. Zapata, J. Finer, and T. Hopper (all KDW) to discuss document production protocol and case status.	RF	0.70	395.50
02/03/25	Confer with R. Gage, J. Finer, R. Forman, and T. Zapata (all KDW) to prepare for review of bankruptcy documents.	TDH	0.70	423.50
02/03/25	Review documents containing relevant information for case investigation including the First Day Declaration, JOAAN's Press Release, and the demand letter drafted by R. Gage (KDW) (1.6); participate on call with R. Gage, T. Hopper and J. Finer (all KDW) on document review preparation (.7); conference with R. Gage, J. Finer, R. Foreman, and T. Hopper (all KDW) on review of documents provided to us the debtors (.7).	TPZ	3.00	1695.00

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02/03/25	Coordinate with T. Hopper (KDW) and discovery services to get access to Relativity database.	PL	0.20	147.00
02/03/25	Attend conference with R. Gage, T. Hopper, R. Forman, and T. Zapata (all KDW) to discuss expectations for upcoming document review.	JF	0.70	423.50
02/03/25	Telephone conference with J. Finer, T. Hopper, R. Forman, and T. Zapata (all KDW) regarding case background and strategy for reviewing documents (.7); review documents produced by debtors (4.4).	RG	5.10	5329.50
02/03/25	Prepare data set for attorney review.	ML	0.30	130.50
02/04/25	Review documents produced by parties to bankruptcy proceeding.	TDH	3.90	2359.50
02/04/25	Emails with KDW team, J. Adams, M. McLoughlin and W. Gyves (all KDW) regarding discovery requests and document review (.6); review further revised discovery requests, Centerview, A&M (.2); emails with R. Gage (KDW), J. O'Neill (PS) and J. Michalik (KE) regarding discovery issues (.2).	ERW	1.00	1280.00
02/04/25	Review documents for responsiveness.	JF	4.10	2480.50
02/04/25	Review hot documents from review team.	MJM	1.10	1149.50
02/04/25	Review and summarize documents produced by 1903P and Debtors.	RG	3.40	3553.00
02/04/25	Review updated sets of discovery requests to debtors prior to finalization (.4); coordinate	JRA	0.60	690.00

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02/04/25	with KDW and Province teams on service (.2). Conduct document review.	RF	3.20	1808.00
02/04/25	Review 532 documents provided by 1903P in order to investigate the background of JOANN bankruptcy process.	TPZ	4.70	2655.50
02/05/25	Review debtors (.5); 1903P (.4), ABL (.4) responses to the UCC's document requests and deposition notices; preliminary review of hot documents (.4).	MJM	1.70	1776.50
02/05/25	Review 557 documents provided by 1903P in order to investigate the background of JOANN bankruptcy process and to aid in the determination of any existing claims.	TPZ	3.50	1977.50
02/05/25	Conduct document review.	RF	2.00	1130.00
02/05/25	Review documents for responsiveness.	JF	2.20	1331.00
02/05/25	Review and analyze documents produced by Debtors and 1903P.	RG	3.60	3762.00
02/05/25	Review Gordon Brothers document production for discussion of reserves.	PL	1.10	808.50
02/05/25	Review documents produced by parties to bankruptcy proceedings.	TDH	5.10	3085.50
02/06/25	Updates from W. Gyves, R. Gage and M. McLoughlin (all KDW) on status of depositions and production review (.2); high level review of hot documents (.6).	JRA	0.80	920.00
02/06/25	Conduct document review (.5); input highlighted documents to flag for litigation	RF	0.90	508.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/06/25	team (.4). Begin reviewing hot documents (1.4); prepare relevant exhibits for Centerview and 1903P depositions (.9).	MJM	2.30	2403.50
02/06/25	Analyze documents regarding Centerview (2.8); analyze documents regarding 1903P (4.1); analyze documents regarding Debtor (.6).	RG	7.50	7837.50
02/06/25	Complete initial of document review.	PL	3.20	2352.00
02/06/25	Review 321 documents provided by JOANN in order to investigate the background of JOANN bankruptcy process and to aid in the determination of any existing claims.	TPZ	2.10	1186.50
02/07/25	Review debtors' responses to committees 30(b)(6) notice (.2); review hot documents production from Centerview for context and background detail (.4); extensive review of 1903P/GB hot documents production (2.1).	JRA	2.70	3105.00
02/07/25	Review documents for responsiveness.	JF	0.70	423.50
02/07/25	Begin reviewing 1903P/GB hot documents.	MJM	0.40	418.00
02/07/25	Update chart containing relevant documents from JOANN and 1903P.	TPZ	1.90	1073.50
02/07/25	Finalize discovery spreadsheet (3.9); coordinate pulling relevant documents with Discovery Services (.9); email to R. Gage (KDW) (.3).	PL	5.10	3748.50
02/07/25	Update spreadsheet to include bates numbers, document summaries, and dates.	RF	2.00	1130.00

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02/08/25	Review "hot" documents related to insider investigation and events leading up to bankruptcy.	CC	0.40	314.00
02/08/25	Review documents produced by parties to bankruptcy proceedings.	TDH	2.00	1210.00
02/08/25	Continue reviewing 1903P/GB hot documents.	MJM	1.20	1254.00
02/08/25	Meet with P. Laudiero (KDW) to discuss document production and Bank of America production (.3); conduct document review ahead of deposition (.9).	RF	1.20	678.00
02/08/25	Review 262 documents provided by Bank of America in order to investigate the background of JOANN bankruptcy process and to aid in the determination of any existing claims.	TPZ	2.10	1186.50
02/08/25	Review key documents on Relativity and update "hot docs" spreadsheet (3.3); meeting with R. Forman (KDW) on BofA production (.3).	PL	3.60	2646.00
02/08/25	Revise summary of key documents (.8); analyze 1903P deposition transcript (3.1).	RG	3.90	4075.50
02/08/25	Review documents for responsiveness.	JF	2.30	1391.50
02/08/25	Review and comment on discovery emails (.2); emails with J. Adams and R. Gage (both KDW) regarding same, service (.2); review debtor discovery responses, objections (.1).	ERW	0.50	640.00
02/09/25	Review documents for responsiveness.	JF	5.90	3569.50
02/09/25	Coordinate associates to work on deposition	PL	9.10	6688.50

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02/09/25	summaries (.3); summarize K. Shonak (1903P) deposition transcript (8.8). Continue reviewing 1903P (.5), debtors (1.6) and BoFA (.6) production; call with Kirkland team to discuss use of confidential documents at Friday's hearing (.3); emails with S. Kietlinski (Province) regarding timeline and depositions (.2).	MJM	3.20	3344.00
02/09/25	Review further revised protective order (.2); review debtor (.2), BoA (.2) and 1903P (.2) discovery responses and objections; continue review of A&M discovery responses, non-responsive topics and timing (.3); emails with K&E and KDW teams regarding open discovery, deposition schedule (.3); review select documents from debtor production (.5), KDW team production summaries (.3); emails with W. Gyves, R Gage (both KDW), C. Carter (ML) regarding BoA and A&M depositions (.4).	ERW	2.60	3328.00
02/10/25	Review hot documents identified as part of investigation and discovery production (.2); review deposition transcript (.2); review correspondence from P. Laudiero (KDW) regarding Gordon Brothers and insider discovery production (.2).	CC	0.60	471.00
02/10/25	Conference with J. Ramirez, T. Hopper, J.	TPZ	3.90	2203.50

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02/10/25	Finer and R. Foreman (all KDW) on upcoming documents from Alvarez & Marsal (.2); review 402 documents provided by A&M in order to investigate the background of JOANN bankruptcy process (3.7).			
02/10/25	Call with P. Laudiero (KDW) to discuss assignment (.2); reach out to discovery services to gain access to internal system (.1); save all "hot" exhibits referenced for future use and identify their purpose, relevant information (8.5); meet with J. Ramirez, J. Finer, T. Hopper, and T. Zapata (all KDW) to review second production protocol (.2).	RF	9.00	5085.00
02/10/25	Discuss additional discovery and A&M deposition with R. Gage (KDW) (.3); follow up emails regarding debtor outreach (.2); review Shonak deposition summary (.5).	MJM	1.00	1045.00
02/10/25	Analyze issues regarding potential claims related to vendors (.7); confer with R. Gage (KDW) regarding same (.4); call with document review team regarding latest production (.2); call with J. Finer (KDW) regarding review on supplier discovery issues (.7).	JR	2.00	2090.00
02/10/25	Review documents produced by Alvarez and Marsal for responsiveness (2.8); confer with J. Ramirez, J. Finer, R. Forman, and T. Zapata	TDH	3.00	1815.00

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02/10/25	(all KDW) regarding the review of additional documents produced (.2). Conference with J. Ramirez (KDW) to discuss targets of document review regarding supplier communications (.5); call with review team on next steps (.2).	JF	0.70	423.50
02/10/25	Conference with J. Ramirez (KDW) regarding document review (.4); review debtor deposition transcript (.6); conference with M. McLoughlin (KDW) on discovery and A&M deposition (.3); review documents produced by debtors, 1903P, and Bank of America (.8).	RG	2.10	2194.50
02/10/25	Coordinate document review with R. Forman (KDW).	PL	0.20	147.00
02/11/25	Review documents for responsiveness.	JF	1.80	1089.00
02/11/25	Pull relevant excerpts from Kielty (Centerview) deposition.	MJM	2.10	2194.50
02/11/25	Analyze issues regarding latest document production (.7); confer with document review team regarding same (.2); correspondence with KDW team regarding same (.2); email with R. Gage (KDW) regarding same (.1)	JR	1.20	1254.00
02/11/25	Complete spreadsheet detailing exhibits used in the deposition and input corresponding information, save downloaded exhibit internally (.3); conduct document production in advance of pending action (1.7); meet with T.	RF	2.20	1243.00

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02/11/25	Hopper, J. Finer, T. Zapata, and J. Ramirez (all KDW) to discuss findings from the document production (.2). Review 200 documents provided by A&M in order to investigate the background of JOANN bankruptcy process and to aid in the determination of any existing claims ahead of scheduled deposition (2.3); conference with J. Ramirez, T. Hopper, J. Finer and R. Foreman (all KDW) (.2).	TPZ	2.50	1412.50
02/11/25	Create summaries of deposition transcripts (.6); confer with J. Ramirez, J. Finer, R. Forman, and T. Zapata (all KDW) to provide an update on the results of document review (.2).	TDH	0.80	484.00
02/12/25	Consolidate responsive documents to aid in litigation strategy.	TPZ	0.20	113.00
02/12/25	Review information produced with respect to vendor communications (1.5); correspondence with R. Gage (KDW) regarding potential missing information based on input from vendor community (.2); correspondence on debtor follow up on same (.1).	JRA	1.80	2070.00
02/12/25	Analyze document production with focus on vendor communications, among others (3.4); confer with R. Gage (KDW) regarding same (.1).	JR	3.50	3657.50
02/12/25	Review hot documents and Debtors' document	RG	3.10	3239.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/13/25	production (3.0); confer with J. Ramirez (KDW) on production (.1). Review Cann deposition transcript (.7); review D&O policy summary (.3); review 1903P (.5), debtors (.4) and A&M (.4) hot document summaries regarding liability issues; review 1903P (.3), debtors (.4) and BoA (.2) deposition summaries regarding same.	ERW	3.20	4096.00
02/13/25	Analyze 650 documents provided by Bank of America for responsiveness in order to investigate the background of JOANN bankruptcy process.	TPZ	3.90	2203.50
02/13/25	Review documents produced for responsiveness and flagging hot documents.	TDH	1.70	1028.50
02/14/25	Review 400 documents provided by Bank of America for responsiveness (3.1); create compilation chart for team to ensure uniformity and compliance with requests (.9); review previously examined documents to determine whether or not responsive documents were received (1.2).	TPZ	5.30	2994.50
02/14/25	Correspondence with B. Arnault (KE) regarding additional discovery, A&M deposition (.1); correspondence with KDW litigation team on same (.2).	JRA	0.30	345.00
02/14/25	Create list of document requests that were sent to parties to the bankruptcy and determine	TDH	1.30	786.50

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02/14/25	whether sufficient documentation has been produced in response to each request Review documents for relevance (1.3); review documents produced to ensure all requests for production have been met (1.5); review updated set of documents produced (4.0).	RF	6.80	3842.00
02/14/25	Update spreadsheet reflecting responsive documents.	JF	0.30	181.50
02/14/25	Email to J. Adams (KDW) regarding A&M discovery (.4); telephone conferences with P. Laudiero (KDW) regarding document review and next steps (.7).	RG	1.10	1149.50
02/14/25	Coordinate discovery teams for A&M documents review/ RFP topic excel file (2.4); coordinate A&M responsiveness searches with Discovery Services (1.2); call with R. Gage (KDW) on review process (.7); review documents for responsiveness regarding A&M (2.1); review and analyze 1903P Responses and Objections to RFPs (.8); review and analyze BofA Responses and Objections to RFPs (1.1).	PL	8.30	6100.50
02/15/25	Conduct document review.	AAC	5.10	4539.00
02/15/25	Review emails with R. Gage, et al. (KDW) regarding discovery status (.2); continue review Cann deposition transcript (.3).	ERW	0.50	640.00
02/15/25	Analyze 35 documents for responsiveness.	TPZ	0.80	452.00
02/16/25	Review documents for relevance.	RF	5.10	2881.50

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02/16/25	Analyze 800 documents connected to Alvarez & Marsal for responsiveness.	TPZ	4.10	2316.50
02/16/25	Review A&M searches for responsive documents for deposition prep.	PL	0.90	661.50
02/16/25	Review relevant excerpts of Shonak deposition transcript for sale objection.	MJM	1.10	1149.50
02/16/25	Review documents for responsiveness.	JF	1.00	605.00
02/17/25	Emails from R. Gage (KDW) regarding documents pertinent to investigation.	CC	0.20	157.00
02/17/25	Review additional hot documents (1.2); emails with R. Gage (KDW) regarding same (.2); review Cann deposition excerpts for sale objection (.9).	MJM	2.30	2403.50
02/17/25	Analyze 500 documents provided by Debtors for responsiveness.	TPZ	3.10	1751.50
02/17/25	Review documents for relevance.	RF	0.30	169.50
02/17/25	Update hot documents spreadsheet for R. Gage (KDW) (.4); review A&M hot docs search (.9).	PL	1.30	955.50
02/17/25	Review documents for responsiveness.	JF	0.60	363.00
02/18/25	Analyze 460 documents provided by Debtors for responsiveness.	TPZ	2.60	1469.00
02/18/25	Review updated hot documents from latest productions (.7); emails with R. Gage (KDW) on status of production and A&M deposition (.2).	JRA	0.90	1035.00
02/18/25	Review documents for relevance.	RF	0.40	226.00
02/18/25	Review documents for responsiveness.	JF	1.20	726.00

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02/19/25	Review debtors' updated responses and objections to committee request for productions for content and use in connection with sale objection (.2); follow up with R. Gage (KDW) on same (.1); review updated draft of the protective order received from KE with additional comments (.3); follow up with R. Gage (KDW) on same (.1); update from R. Gage (KDW) on production status and review (.2); coordinate review team on next steps (.3).	JRA	1.20	1380.00
02/19/25	Review (1.4) and summarize (.7) contents of board meetings; internal emails with KDW team regarding missing documents (.1).	MJM	2.20	2299.00
02/19/25	Analyze 345 documents for responsiveness to potential creditor claims to aid in claim preparation: (2.9); conference with R. Gage, P Laudiero, J. Ramirez, T. Hopper, J. Finer and R. Foreman (all KDW) on latest 3,500+ document production (.9).	TPZ	3.80	2147.00
02/19/25	Conference with document review team (.9); draft email requesting underlying D&O policies (1.1); coordinate updated Relativity review tab with Discovery Services (KDW) (.2).	PL	2.20	1617.00
02/19/25	Confer with KDW document review team regarding status of the case and next steps (.9); confer with R. Gage (KDW) regarding same	JR	1.80	1881.00

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	(.1); correspondence with KDW team regarding same (.2); analyze hot docs and document chart (.6).			
02/19/25	Confer with document review team (.9); review documents for relevance (3.6).	RF	4.50	2542.50
02/19/25	Confer with R. Gage, P. Laudiero, J. Finer, R. Forman, and T. Zapata (all KDW) regarding updates on the case and the review of debtor and lender documents moving forward (.9); review documents produced by debtors for responsiveness and to find evidence for upcoming deposition (1.5).	TDH	2.40	1452.00
02/19/25	Review documents for responsiveness.	JF	1.80	1089.00
02/19/25	Telephone conference with J. Ramirez, P. Laudiero, R. Forman, T. Hopper, J. Finer, and T. Zapata (all KDW) regarding document review for A&M deposition (.9); call with J. Ramirez (KDW) regarding document review (.1); email to B. Arnault and M. Whalen (both KE) regarding follow up document requests (.6); email to M. McLoughlin (KDW) regarding Debtors' board minutes (.5); email to M. McLoughlin (KDW) regarding Debtors' certificates of incorporation (.7); review Debtors document production regarding Prendergast deposition (3.1).	RG	5.90	6165.50

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02/20/25	Conference with T. Zapata, N. Verrili, M. Nunez, P. Laudiero (all KDW) regarding document review (.4); review emails from T. Zapata (KDW) regarding document review (.3).	AAC	0.70	623.00
02/20/25	Review documents for relevance.	RF	0.60	339.00
02/20/25	Conference with P. Laudiero, N. Verrili, M. Nunez, A. Czechowski (all KDW) regarding document review (.4); draft email, contact Discovery Services and ensure team tools are updated for new KDW members joining the litigation document review (.8); analyze 495 documents (3.7).	TPZ	4.90	2768.50
02/20/25	Conference with T. Zapata, N. Verrili, M. Nunez, A. Czechowski (all KDW) regarding document review.	PL	0.40	294.00
02/20/25	Review documents produced. (2.6); conference with T. Zapata, N. Verrili, P. Laudiero, A. Czechowski (all KDW) regarding document review (.4).	MN	3.00	2205.00
02/20/25	Conference with T. Zapata, P. Laudiero, M. Nunez, A. Czechowski (all KDW) regarding document review.	NDV	0.40	242.00
02/21/25	Analyze 535 documents provided by Debtors for responsiveness.	TPZ	5.50	3107.50
02/21/25	Review documents for relevance.	RF	9.10	5141.50
02/21/25	Conduct document review.	AAC	1.10	979.00

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02/21/25	Review documents produced.	MN	3.20	2352.00
02/21/25	Review documents for responsiveness.	JF	1.30	786.50
02/21/25	Emails with P. Laudiero (KDW) regarding document review (.1); email to E. Wilson (KDW) regarding vendor communications with Debtors (.3).	RG	0.40	418.00
02/22/25	Analyze 100 documents provided by Debtors for responsiveness to aid in deposition preparation.	TPZ	0.70	395.50
02/22/25	Review documents for relevance.	RF	1.10	621.50
02/22/25	Review new production of board minutes (1.4) and vendor communications (.9); and summarize same (.5).	MJM	2.80	2926.00
02/22/25	Review documents for responsiveness.	JF	0.80	484.00
Total Services for this Matter:				222,123.00
Total this Invoice				\$222,123.00

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AAC	Czechowski, Ashley A	6.90	890.00	\$6,141.00
CC	Choe, Connie	1.20	785.00	942.00
ERW	Wilson, Eric	7.80	1,280.00	9,984.00
JF	Finer, Julian	25.40	605.00	15,367.00
JR	Ramirez, John	8.50	1,045.00	8,882.50
JRA	Adams, Jason	8.30	1,150.00	9,545.00
MJM	McLoughlin, Maeghan J	21.40	1,045.00	22,363.00
ML	Lugo, Miguel	0.30	435.00	130.50
MN	Nunez, Matthew	6.20	735.00	4,557.00
NDV	Verrilli, Nathan D	0.40	605.00	242.00
PL	Laudiero, Paul	35.60	735.00	26,166.00
RF	Forman, Rachel	49.10	565.00	27,741.50
RG	Gage, Rich	42.40	1,045.00	44,308.00
TDH	Hopper, Timothy D	20.90	605.00	12,644.50
TPZ	Zapata, Tammy	58.60	565.00	33,109.00

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Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

April 10, 2025
Invoice No. 2927579

030608 JOANN Committee
0020 Committee Professional Communications

Account Summary And Remittance Form

Legal Services:	\$82,648.50
Disbursements and Other Charges:	\$0.00

Total Amount Due: **\$82,648.50**

Terms: Payment Due on or Before May 10, 2025

Please Return This Page With Your Payment

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ACCOUNT NAME: KELLEY DRYE & WARREN LLP

ACCOUNT #:135-046110

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AS PAYMENT REFERENCE**

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Attn: Eric Wilson

c/o Eric Wilson

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New York, NY 10007

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Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/03/25	Confer with B. Sandler (PS) regarding open items, committee call.	ERW	0.20	\$256.00
02/04/25	Partial team call regarding next steps.	JS	0.20	132.00
02/04/25	Attend part of update call with KDW team regarding omnibus objection, discovery, next steps.	AB	0.60	534.00
02/04/25	Emails with S. Kietlinski (PA) regarding GB/Hilco JV (.2); review C. Choe (KDW) notes from internal KDW team call (.1); conference call with KDW team regarding case status, next steps (1.1); follow-up call with J. Adams (KDW) (.2); conference call with KDW, Province teams regarding sale status, tomorrow's call (.8); follow-up call with J. Adams and M. McLoughlin (both KDW) (.3).	ERW	2.70	3456.00
02/04/25	Participate (partial) internal call to discuss investigation findings.	WC	0.20	202.00
02/04/25	Prepare for (.2) and participate in call with J. Adams and E. Wilson (both KDW) and S. Kietlinski, D. Laton (both Province) (.8);	MJM	2.70	2821.50

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	follow up call with J. Adams and E. Wilson (both KDW) (.3); prepare for (.3) and participate in KDW internal call to discuss all active workstreams, timing for same, immediate deadlines (1.1).			
02/04/25	Conference with KDW team regarding case status, action items and next steps.	CC	1.10	863.50
02/04/25	Participate (partial) in KDW team call with E. Wilson, M. McLoughlin et al (all KDW) regarding current status of discovery, second day orders and preparation for this week's UCC call (.5); follow up call with E. Wilson (KDW) on same (.2); call with E. Wilson, M. McLoughlin, B. Gyves et al (all KDW) and Province team on case status, sale, and UCC strategy issues (.8); follow up call with E. Wilson and M. McLoughlin (both KDW) (.3).	JRA	1.80	2070.00
02/04/25	Conference with KDW team regarding open assignments.	PL	1.10	808.50
02/04/25	Telephone conference with J. Adams, E. Wilson, W. Gyves, M. McLoughlin, R. Morrison, A. Barajas, C. Choe, and P. Laudiero (all KDW) regarding general case update and next steps.	RG	1.10	1149.50
02/04/25	Telephone conference with Kelley Drye team regarding case status, discovery and other next steps.	WSG	1.10	1100.00

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02/04/25	Attend (partial) KDW team call on next steps.	JLN	0.80	728.00
02/05/25	Emails with R. LeHane (KDW) regarding creditor concerns regarding stub rent.	ERW	0.20	256.00
02/06/25	Conference calls (2x) with KDW internal team and litigation team regarding upcoming depositions, next steps (.6); outline issues preparatory to discovery call (.2); confer with J. Adams and M. McLoughlin (both KDW) regarding omnibus objection, filing (.3); confer with W. Gyves (2x) (.4) and M. McLoughlin (.2) (both KDW) regarding depositions, objection; conference call with J. Adams and M. McLoughlin (both KDW) regarding same (.3).	ERW	2.00	2560.00
02/06/25	Telephone conference with E. Wilson, W. Gyves, M. McLoughlin, R. Morrison, and N. Verrilli (all KDW) regarding litigation workstreams (.3); telephone conference with E. Wilson, W. Gyves, M. McLoughlin, R. Morrison (all KDW) regarding depositions (.3).	RG	0.60	627.00
02/06/25	Prepare for (.1) and participate in call with KDW litigation team to discuss deposition schedule and discovery (.3); call with J. Adams and E. Wilson (both KDW) regarding objection (.3); call with litigation team regarding depositions (.3); follow up call with R. Gage (KDW) (.3); follow up call with E. Wilson	MJM	1.80	1881.00

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	(KDW) (.2) and follow up with J. Adams and E. Wilson (both KDW) (.3) regarding deposition preparation.			
02/06/25	Prepare for and attend meeting with E. Wilson, M. McLoughlin, R. Gage, W. Gyves, and R. Morrison (all KDW) to discuss February 7 deposition and discovery.	NDV	0.30	181.50
02/06/25	Calls (2x) with E. Wilson and M. McLoughlin (both KDW) regarding objection, upcoming schedule, depositions, next week hearing and settlement.	JRA	0.60	690.00
02/06/25	Telephone conferences (2x) with KDW team regarding deposition logistics/strategy (.6); calls (2x) with E. Wilson (KDW) on same (.4).	WSG	1.00	1000.00
02/07/25	Conference with M. McLoughlin and A. Barajas (both KDW) regarding sale objection (.4); follow-up conference with A. Barajas (KDW) regarding next steps in sale timeline (.3); conference with KDW team regarding case status and action items (1.1); review task list for same (.1).	CC	1.90	1491.50
02/07/25	Emails to J. Adams and M. McLoughlin (both KDW) regarding team call (.2); participate in team call (1.1).	ERW	1.30	1664.00
02/07/25	Attend KDW team call on status and next steps.	JLN	1.10	1001.00
02/07/25	Prepare for (.2) and participate in telephone	RG	1.30	1358.50

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	conference (1.1) with E. Wilson, W. Gyves, W. Clarke, M. McLoughlin, et al. (all KDW) regarding case status and next steps.			
02/07/25	Partial team call regarding next steps.	JS	0.20	132.00
02/07/25	Internal team call to discuss open workstreams and upcoming tasks.	JC	1.10	808.50
02/07/25	Call with internal KDW team to discuss depositions, document review, hearing strategy, next steps (1.1); prepare for (.3) and call (.4) with A. Barajas and C. Choe (both KDW) to outline terms of sale objection.	MJM	1.80	1881.00
02/07/25	Attend KDW team call.	PL	1.10	808.50
02/07/25	Meeting (partial) with KDW team regarding case status, updated task list and prep for hearing on sale process and lease procedures.	RLL	0.90	1075.50
02/07/25	Prepare for (.1) and attend (1.1) team meeting.	AAC	1.20	1068.00
02/07/25	Call with M. McLoughlin and C. Choe (both KDW) regarding draft sale objection (.4); follow up call with C. Choe (KDW) regarding allocation of work for drafting sale objection (.3); attend KDW team call with E. Wilson (KDW) et al. regarding case strategy, task list items, sale and discovery issues (1.1).	AB	1.80	1602.00
02/07/25	Call with KDW team regarding next steps, strategy, and open tasks	JR	1.10	1149.50
02/07/25	Participate (partial) in KDW call to discuss status and next steps.	WC	0.20	202.00

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02/08/25	Call with E. Wilson and M. McLoughlin (both KDW) regarding current case status, tasks and preparation for next week's hearing.	JRA	0.80	920.00
02/08/25	Call with J. Adams and E. Wilson (both KDW) to prepare for Dwyer deposition and contested hearing.	MJM	0.80	836.00
02/08/25	Conference call with J. Adams and M. McLoughlin (both KDW) regarding deposition prep, workstreams (.8); outline issues preparatory to call (.1); confer with B. Sandler (PS) regarding standing, term lenders and debtor retentions (.2).	ERW	1.10	1408.00
02/09/25	Outline issues preparatory to KDW team call regarding Tuesday's hearing (.3); conference call with R. Gage, W. Gyves, M. McLoughlin and J. Adams (all KDW) regarding case status, next steps and hearing preparation (2.0).	ERW	2.30	2944.00
02/09/25	Telephone conference (partial) with J. Adams, E. Wilson, and M. McLoughlin (all KDW) regarding case status and litigation preparation.	RG	1.50	1567.50
02/09/25	Participate in working session with E. Wilson, M. McLoughlin, R. Gage (partial) and W. Gyves (partial) (all KDW) on immediate tasks, strategy and preparation for this weeks hearings.	JRA	2.00	2300.00
02/09/25	Call with J. Adams, E. Wilson and team (all KDW) to prepare for contested hearing, discuss	MJM	2.00	2090.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/09/25	strategy, potential extension, next steps. Telephone conference (partial) with KDW regarding discovery regarding discovery and hearing logistics post-extension of schedule.	WSG	0.50	500.00
02/10/25	Emails with KDW and PS teams regarding workstreams coordination.	ERW	0.20	256.00
02/11/25	Call with KDW and Province teams to discuss sale updates.	MJM	0.60	627.00
02/11/25	Update call with E. Wilson and M. McLoughlin (both KDW) and Province team on case status, sale process update and open items.	JRA	0.60	690.00
02/11/25	Prepare for (.2) and participate (.6) in KDW and Province teams status call.	ERW	0.80	1024.00
02/12/25	Emails with J. O'Neill (PSZJ) concerning hearing registration for Friday hearing (.1); discussion with T. Burns (KDW) regarding preparing updates for store closing impact (.2); follow-up emails (.1) regarding the same.	JC	0.40	294.00
02/12/25	Communications with J. Sarmiento (KDW) regarding lien process and schedules/SOFAs (.2); team emails regarding potential settlement path (.2).	CC	0.40	314.00
02/13/25	Email to Province regarding upcoming committee call (.1); internal call with entire KDW team regarding case status and next steps (.6); communications with M. McLoughlin and	CC	1.10	863.50

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02/13/25	A. Barajas (both KDW) about case status (.4). Prepare for (.1); strategy conference with internal KDW team to prepare for sale hearing (.6); follow up call with J. Adams and E. Wilson (both KDW) (.3).	MJM	1.00	1045.00
02/13/25	Internal team call to discuss case status, open workstreams and next steps	JC	0.60	441.00
02/13/25	Internal call with KDW team on immediate tasks (.6); follow up call with E. Wilson and M. McLoughlin (both KDW) on same (.3).	JRA	0.90	1035.00
02/13/25	Participate in part of internal team call to discuss status of lien investigation.	WC	0.10	101.00
02/13/25	Conference with KDW team.	PL	0.60	441.00
02/13/25	Call with KDW team regarding case strategy and next steps.	AB	0.60	534.00
02/13/25	Call with KDW team litigation strategy and next steps.	RLM	0.60	576.00
02/13/25	Conference call with KDW team regarding sale hearing preparation (.6); follow-up with J. Adams and M. McLoughlin (both KDW) regarding same (.3).	ERW	0.90	1152.00
02/13/25	Attend (partial) KDW team call.	JLN	0.20	182.00
02/13/25	Telephone conference with J. Adams, E. Wilson, et al. (all KDW) regarding case status and next steps.	RG	0.60	627.00
02/13/25	Telephone conference with KDW team regarding hearing preparation and open issue.	WSG	0.60	600.00

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02/14/25	Emails internally regarding sale process (.2); email to Province and Pachulski regarding upcoming committee meeting (.2).	CC	0.40	314.00
02/15/25	Outline topics for team call discussion (.4); team call with E. Wilson, M. McLoughlin, R. Gage and W. Gyves (all KDW) on case status, strategy and preparation for next week (1.5); follow up call with E. Wilson (KDW) on same (.3).	JRA	2.20	2530.00
02/15/25	Strategy conference with J. Adams, E. Wilson, W. Gyves, and R. Gage (all KDW).	MJM	1.50	1567.50
02/15/25	Telephone conference with J. Adams, E. Wilson, W. Gyves, and M. McLoughlin (all KDW) regarding discovery, upcoming hearing, and potential settlement.	RG	1.50	1567.50
02/15/25	Internal KDW team call regarding sale hearing strategy. workstreams (1.5); follow-up call with J. Adams (KDW) regarding same (.3).	ERW	1.80	2304.00
02/15/25	Telephone conference with KDW team regarding case status preparation for sale hearing.	WSG	1.50	1500.00
02/17/25	Telephone conference with KDW team regarding preparation for sale hearing.	WSG	0.70	700.00
02/17/25	Conference call with J. Adams, W. Gyves and M. McLoughlin (all KDW) regarding Friday's hearing, settlement.	ERW	0.70	896.00
02/17/25	Correspondence with team in preparation for	JRA	0.90	1035.00

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	this week's UCC call, ex officio member and bylaws (.2); conference with E. Wilson, M. McLoughlin, W. Gyves and R. Gage (all KDW) on status, objection and preparation for this week's hearing (.7).			
02/17/25	Prepare for (.1) and call with J. Adams, E. Wilson, R. Gage, and W. Gyves (all KDW) to discuss Friday's hearing, next steps, depositions (.7).	MJM	0.80	836.00
02/17/25	Telephone conference with J. Adams, E. Wilson, W. Gyves, and M. McLoughlin (all KDW) regarding discovery, upcoming hearing, and potential settlement.	RG	0.70	731.50
02/18/25	Prepare for (.1) and participate on call (.5) with J. Adams, W. Clarke and J. Sarmiento (all KDW) and Pachulski team to discuss lien challenge; call with R. Gage, A. Barajas, and C. Choe (all KDW) to discuss hearing prep (.5).	MJM	1.10	1149.50
02/18/25	Conference with M. McLoughlin, R. Gage and A. Barajas (all KDW) regarding sale objection, sale process and potential settlement (.5); communications with A. Barajas (KDW) on process (.3).	CC	0.80	628.00
02/18/25	Participate in call with M. McLoughlin, W. Clarke and J. Sarmiento (all KDW) and Pachulski team on investigation and	JRA	0.50	575.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/18/25	preparation for Friday. Attend touch base call with Pachulski team and KDW.	JS	0.50	330.00
02/18/25	Call with M. McLoughlin, R. Gage, C. Choe (all KDW) regarding sale objection facts and citations (.5); call with C. Choe (KDW) regarding edits to sale objection citations (.3).	AB	0.80	712.00
02/18/25	Telephone conference with M. McLoughlin, A. Barajas, and C. Choe (all KDW) regarding sale objection and exhibits.	RG	0.50	522.50
02/18/25	Participate in meeting with the Pachulski team, M. McLoughlin, J. Sarmiento and J. Adams (all KDW) to discuss term loan.	WC	0.50	505.00
02/20/25	Prepare for (.1) and conference with KDW and Province teams (.4) to prepare for auction; follow up call with R. Gage (KDW) (.4).	MJM	0.90	940.50
02/20/25	Conference with E. Wilson and M. McLoughlin, et al. (all KDW) and Province team on status, tomorrow's auction and next steps (.4); follow up with R. Gage (KDW) on auction and settlement contracts (.2).	JRA	0.60	690.00
02/20/25	Call with E. Wilson, J. Adams, M. McLoughlin (all KDW) and Province regarding auction and case strategy.	AB	0.40	356.00
02/20/25	Conference call with KDW and Province teams regarding tomorrow's auction (.4); confer (.3) and emails (.3) with B. Sandler (PS) regarding	ERW	1.00	1280.00

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/20/25	settlement bid. Conference with M. McLoughlin (KDW) on case status (.4); conference with J. Adams (KDW) regarding case status, auction, and potential settlement (.2).	RG	0.60	627.00
02/23/25	Emails with M. McLoughlin and J. Adams (both KDW) regarding team call (.2); outline open items for call (.3).	ERW	0.50	640.00
02/24/25	Communications with M. McLoughlin and A. Barajas (both KDW) regarding sale process and next steps.	CC	0.30	235.50
02/26/25	Communications with J. Adams, M. McLoughlin, and A. Barajas (all KDW) regarding strategy and revisions to sale order and next steps.	CC	0.70	549.50
Total Services for this Matter:				82,648.50
Total this Invoice				\$82,648.50

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AAC	Czechowski, Ashley A	1.20	890.00	\$1,068.00
AB	Barajas, Andres	4.20	890.00	3,738.00
CC	Choe, Connie	6.70	785.00	5,259.50
ERW	Wilson, Eric	15.70	1,280.00	20,096.00
JC	Churchill, John	2.10	735.00	1,543.50
JLN	Norkus, Jennifer L	2.10	910.00	1,911.00
JR	Ramirez, John	1.10	1,045.00	1,149.50
JRA	Adams, Jason	10.90	1,150.00	12,535.00
JS	Sarmiento, Jamie	0.90	660.00	594.00
MJM	McLoughlin, Maeghan J	15.00	1,045.00	15,675.00
NDV	Verrilli, Nathan D	0.30	605.00	181.50
PL	Laudiero, Paul	2.80	735.00	2,058.00
RG	Gage, Rich	8.40	1,045.00	8,778.00
RLL	LeHane, Robert L	0.90	1,195.00	1,075.50
RLM	Morrison Jr., Randall	0.60	960.00	576.00
WC	Clarke, Wendy	1.00	1,010.00	1,010.00
WSG	Gyves, William	5.40	1,000.00	5,400.00

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(212) 808-7800

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Attn: Eric Wilson

c/o Eric Wilson

3 World Trade Center, 175 Greenwich Street

New York, NY 10007

April 10, 2025

Invoice No. 2927580

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0021 Non-Working Travel Time

Account Summary And Remittance Form

Legal Services: \$8,918.00

Disbursements and Other Charges: \$0.00

Total Amount Due: \$8,918.00

Terms: Payment Due on or Before May 10, 2025

Please Return This Page With Your Payment

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ACCOUNT #:135-046110

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Attorney: 05395

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Amount</u>
02/13/25	Non-working travel time to bid procedures hearing.	MJM	1.50	\$783.75
02/13/25	Non-working travel time from NJ to Wilmington for tomorrow's bid procedures hearing.	JRA	0.50	287.50
02/13/25	Travel to hearing in Delaware.	RG	1.40	731.50
02/14/25	Return travel for today's bid procedures hearing from Wilmington to New Jersey.	JRA	0.80	460.00
02/14/25	Travel home from hearing in Delaware.	RG	1.60	836.00
02/14/25	Non-working travel time from Delaware to New York following bid procedures hearing.	MJM	1.50	783.75
02/26/25	Travel to and from Delaware for sale hearing.	MJM	3.00	1567.50
02/26/25	Non-working travel time from Wilmington to New Jersey following today's sale hearing.	JRA	0.80	460.00
02/26/25	Non-working travel to and from Delaware.	ERW	4.70	3008.00
Total Services for this Matter:				8,918.00
Total this Invoice				\$8,918.00

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<u>Tkpr</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ERW	Wilson, Eric	4.70	640.00	\$3,008.00
JRA	Adams, Jason	2.10	575.00	1,207.50
MJM	McLoughlin, Maeghan J	6.00	522.50	3,135.00
RG	Gage, Rich	3.00	522.50	1,567.50

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